DOCUMENT RESUME

ED 043 943 EA 002 986

AUTHOR	Daniere, Andre L.; Madaus, George F.
TITLE	The Measurement of Alternative Costs of Educating Catholic School Children in Public Schools.
INSTITUTION	Massachusetts Advisory Council on Education, Boston.
PUB DATE	Mar 69
NOTE	86p.
EDRS PRICE	EDRS Price MF-$0.50 HC-$4.40
DESCRIPTORS	Catholic Educators, *Catholic Schools, *Costs, Educational Economics, Educational Planning, Enrollment, *Private Schools, Public School Systems, *Taxes, Transfer Students
IDENTIFIERS	*Massachusetts

ABSTRACT

Non-public school enrollment in Massachusetts --19.1 percent-- has always been among the nation's highest, with the majority of these students enrolled in Catholic schools. The rising cost of education and a decreasing supply of non-lay teachers are placing economic burdens on the Catholic schools, causing some to close and others to be phased out. The effect of this phasing out, in terms of tax rate increase, is estimated for all towns and cities in Massachusetts where Catholic schools presently exist. The purpose of this study is to measure how much public budgets save by the existence of the Catholic school system. The design of the study and tables showing the data are included. (Tables 12, 13, and 14 may reproduce poorly because of marginal legibility.) (Author/MLF)

ED043943

THE MEASUREMENT OF ALTERNATIVE COSTS OF EDUCATING CATHOLIC SCHOOL CHILDREN IN PUBLIC SCHOOLS

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Submitted to

The Massachusetts Advisory Council on Education

U.S. DEPARTMENT OF HEALTH, EDUCATION & WELFARE
OFFICE OF EDUCATION

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March, 1969

EA 002 986

PREFACE

Above all else, democracy requires that its citizens and their representatives have information upon which to base their judgments. One of the prime functions of the Advisory Council on Education is to seek to assure that appropriate information about all aspects of Massachusetts' system of education is available to those who determine its scope, nature and quality.

A mark of the genius of American society is its pluralism--that quality which welcomes diversity and makes possible the existence within it of differing systems which fulfill the qualities of a liberal society. The excellence of our educational system and its service to all levels and elements of our people is due to the combination of public education with our independent systems of religious and secular schools. Approximately a quarter of our children and youth are educated in our independent schools, and nearly seventy-five percent of our college students are enrolled in independent colleges and universities. Anything which seriously disturbs the balance of these educational services is of concern to all of the citizens of the Commonwealth and its governmental representatives.

The rising cost of education and a decreasing supply of teachers from the religious orders are placing increasingly heavy economic burdens on the Catholic schools. Some have already closed; others are being phased out; diocesan leaders express increasing concern that a large portion of the Catholic school system cannot continue without financial assistance.

In consequence, the Advisory Council on Education commissioned the New England Catholic Education Center at Boston College to conduct an analysis of the financial effect upon public school systems of the phasing out of the Catholic school systems. Doctors Daniere and Madaus have used the computer to show what the impact would be upon all towns and cities where Catholic schools exist. It should be noted that the impact of any considerable closing of Catholic schools would be felt by all communities even if they do not have Catholic schools.

The Advisory Council presents the results of this, its fourth economics of education study, so that the people and their leaders will have the information they need to plan for whatever changes may occur and as a basis for consideration of policy changes.

William C. Gaige
Director of Research
Advisory Council on Education

ACKNOWLEDGMENTS

This study would not have been possible without the active cooperation of the Massachusetts Department of Education, Division of Research and Development, and the School Building Assistance Bureau. Thanks are due in particular to Dr. James Baker, Assistant Commissioner, Dr. Leo Turo, and Dr. Clement Perkins, all of the Division of Research and Development, and Assistant Commissioner Dr. George J. Collins, School Building Assistance Bureau.

The New England Catholic Education Center provided physical facilities and most generous secretarial support to the project. The Boston College Computation Center was most generous in its cooperation.

Invaluable assistance was rendered by Mr. Edward Iwanicki as research assistant, and Mr. Anthony Allen as main programmer.

INTRODUCTION

For many decades, private education in the United States was a private matter. It afforded an option to those who for private reasons chose to educate their young apart from the offerings of public education. The changing sociological, religious and economic structures of our country have made such a private option an increasingly stringent luxury for both the individuals and the institutions that in the past have supported the private educational domain.

The Catholic Church and its membership have traditionally constituted the largest single group supporting nonpublic elementary and secondary education in America. Every seventh child in our country is enrolled in these Church-related institutions commonly referred to as parochial schools. In Massachusetts, these parochial schools currently enroll every sixth young citizen attending elementary and secondary schools in the Commonwealth.

Daily headlines herald the problems of the Catholic educational enterprise. Some of the underlying reasons behind these problems form an essential part of this report.

All of these problems, and the reasons behind them, point to a single paramount conclusion. Nonpublic education in Massachusetts, as throughout the land, is in economic trouble. Retrenchment, in its variety of forms, offers but temporary alleviation. With each new retrenchment, the effect is the same. More school-age children, once educated under parochial auspices, are seeking education in public institutions.

Rhetoric on the economic impact of substantial cutbacks in nonpublic education is abundantly available, but hard data are in short supply; yet without such hard data, long-range educational planning and commitments cannot be made and the indecisive organizational posture that results infects both systems--public and private. Public interests no less than private require a factual basis for decisions concerning the economic impact of nonpublic secondary and elementary education in the Commonwealth of Massachusetts.

It is the purpose of this study to provide factual data to the citizens of Massachusetts, their educational leaders, and legislators concerning the probable impact of retrenchment within parochial education upon state reimbursement to the public schools and upon the local tax rates of its several cities and towns.

EXTENT OF NONPUBLIC EDUCATION IN THE COMMONWEALTH OF MASSACHUSETTS

Statistics from the State Department of Education for the school year 1967-68 showed that of the 1,334,568 school children in the Commonwealth, 254,601 or 19.1 percent were enrolled in nonpublic schools. The nonpublic school enrollment in Massachusetts has always been among the nation's highest. For example, in 1960 three of the Standard

Metropolitan Statistical Areas (SMSA) in Massachusetts, Fitchburg, Fall River, and Lawrence, were among the twenty SMSA's in the nation with the highest percentage of nonpublic elementary school children;[1] Lowell with 29.5 percent and Boston with 22.4 percent fell just outside the highest twenty SMSA's in nonpublic elementary school enrollment. Of the ten largest SMSA's in the country, Boston ranked sixth in nonpublic elementary school enrollment in 1960 behind Chicago-Gary (32%), Philadelphia (34%), New York-Newark-Jersey City (28%), Pittsburgh (29%) and St. Louis (29%). Table 1 presents the percentages of school pupils that were enrolled in elementary and secondary nonpublic schools in the Standard Metropolitan Statistical Areas (SMSA) of Massachusetts in 1960.

More recent statistics on the magnitude of the nonpublic school enrollment are presented in Table 2 for cities and towns in the Commonwealth that have a public school enrollment of 6,000 pupils or more.

Table 2 shows that for the ten largest cities in the Commonwealth, the percentage of nonpublic school enrollment ranges from a high of forty-six percent in Fall River to a low of eighteen percent in Newton. Thus, Tables 1 and 2 demonstrate that the nonpublic schools in the Commonwealth have in the past, and continue to, constitute a sizable educational enterprise.

Of the 254,601 nonpublic school children in the Commonwealth, 209,563 or eighty-two percent are enrolled in Catholic elementary and secondary schools.[2] Thus, the Catholic schools, the focus of this report,

ELEMENTARY AND SECONDARY SCHOOL PUPILS ENROLLED IN NONPUBLIC SCHOOLS IN THE 10 SMSA'S IN MASSACHUSETTS IN 1960*

		BOSTON	BROCKTON	FALL RIVER	FITCHBURG LEOMINSTER	LAWRENCE HAVERHILL
ELEM	TOTAL	400,370	24,152	22,715	13,516	28,950
	PUBLIC	310,579	22,007	15,629	7,958	20,117
	NONPUBLIC	89,791 (22.4)	2,145 (8.9)	7,086 (31.2)	5,558 (41.1)	8,833 (30.5)
SEC	TOTAL	140,487	8,235	6,805	4,127	9,744
	PUBLIC	107,932	7,520	5,102	2,908	7,240
	NONPUBLIC	32,555 (23.2)	715 (9.5)	1,703 (25.0)	1,219 (29.5)	2,504 (25.7)
TOTAL	TOTAL	540,857	32,387	29,520	17,643	38,694
	PUBLIC	418,511	29,527	20,731	10,866	27,357
	NONPUBLIC	122,346 (22.6)	2,860 (8.8)	8,789 (27.7)	6,777 (38.4)	11,337 (29.2)

		LOWELL	NEW BEDFORD	PITTSFIELD	SPRINGFIELD CHICOPEE HOLYOKE	WORCESTER
ELEM	TOTAL	27,533	22,595	13,156	80,816	51,902
	PUBLIC	19,424	16,964	10,947	60,554	42,771
	NONPUBLIC	8,109 (29.5)	5,631 (24.9)	2,209 (16.8)	20,262 (25.1)	9,131 (17.6)
SEC	TOTAL	7,989	6,308	4,011	24,122	17,132
	PUBLIC	6,312	5,327	3,238	18,805	13,870
	NONPUBLIC	1,677 (21.0)	981 (15.6)	773 (19.3)	5,317 (22.0)	3,262 (19.0)
TOTAL	TOTAL	35,522	28,903	17,167	104,938	69,034
	PUBLIC	25,736	22,291	14,185	79,359	56,641
	NONPUBLIC	9,786 (27.5)	6,612 (22.8)	2,982 (17.3)	25,579 (24.3)	12,393 (17.9)

Source: U.S. Bureau of the Census, 1960, Vol. 1, U.S. Summary, Part 1

* Figures in parentheses are percents of total.

TABLE 2

PERCENTAGES ARRANGED IN RANK ORDER OF ELEMENTARY AND SECONDARY CHILDREN IN PUBLIC SCHOOLS AND NONPUBLIC SCHOOLS OF COMMUNITIES WITH PUBLIC SCHOOL ENROLLMENTS OF 6,000 PUPILS OR MORE FOR THE ACADEMIC YEAR 1968-69

TOWN	I 1965 POPULATION	II % OF CHILDREN IN PUBLIC SCHOOLS	III % OF CHILDREN IN NONPUBLIC SCHOOLS
Chelmsford	23,040	97%	03%
Billerica	23,633	96%	04%
Saugus	23,429	95%	05%
Burlington	19,473	93%	07%
Natick	30,365	92%	08%
Lexington	31,388	89%	11%
Framingham	52,369	88%	12%
Melrose	32,105	87%	13%
Attleboro	28,690	86%	14%
Westfield	28,020	85%	15%
Wellesley	26,297	84%	16%
Woburn	35,149	84%	16%
Braintree	33,954	84%	16%
Brockton	83,499	83%	17%
Weymouth	50,468	83%	17%
Randolph	21,726	83%	17%
Revere	42,394	83%	17%
Newton	88,514	82%	18%
Brookline	53,608	82%	18%
Watertown	40,115	82%	18%
Needham	29,303	82%	18%
Pittsfield	56,511	81%	19%
Quincy	87,158	80%	20%
Malden	56,142	79%	21%
Peabody	41,781	79%	21%
Everett	43,410	78%	22%
Waltham	57,134	78%	22%
Norwood	28,978	77%	23%
Arlington	52,482	76%	24%
Haverhill	43,249	76%	24%
Springfield	165,520	75%	25%
Chicopee	58,377	75%	25%
Worcester	180,341	74%	26%
Beverly	38,135	74%	26%
Medford	60,429	72%	28%
Lynn	92,653	71%	29%

TABLE 2: (CONTINUED)

TOWN	I 1965 POPULATION	II % OF CHILDREN IN PUBLIC SCHOOLS	III % OF CHILDREN IN NONPUBLIC SCHOOLS
New Bedford	100,176	69%	31%
Boston	616,326	68%	32%
Cambridge	92,677	68%	32%
Holyoke	52,636	68%	32%
Somerville	86,332	67%	33%
Lowell	86,535	65%	35%
Taunton	42,018	64%	36%
Lawrence	69,070	57%	43%
Fitchburg	43,087	56%	44%
Fall River	98,053	54%	46%
Salem	40,112	48%	52%

Source: Columns I and II - Massachusetts Teachers Association. Research Bulletin, 689-9, October 1968.

constitute the vast bulk of the children educated outside of the public schools. At this point, therefore, a brief description of the size, control, staffing and support of Catholic elementary and secondary schools in Massachusetts is in order.

THE SIZE, CENTRAL STAFFING AND SUPPORT OF THE CATHOLIC SCHOOLS IN MASSACHUSETTS

Of the 209,563 children enrolled in Catholic schools in Massachusetts for the school year 1968-69, 160,295 are in elementary schools; 50,064 are in secondary schools.[3] Basically, Catholic education in Massachusetts consists of four separate systems--one for each of the four dioceses in the Commonwealth. Table 3 presents the 1968-69 elementary and secondary school enrollment figures for each of the four Catholic dioceses in Massachusetts.

TABLE 3

ENROLLMENT IN CATHOLIC ELEMENTARY AND SECONDARY SCHOOLS IN MASSACHUSETTS BY DIOCESE*

	ARCHDIOCESE OF BOSTON	DIOCESE OF WORCESTER	DIOCESE OF FALL RIVER	DIOCESE OF SPRINGFIELD	TOTALS
ELEMENTARY	103,259 (64.4)	18,488 (11.5)	17,154 (10.7)	21,394 (13.4)	160,295 (100)
SECONDARY	32,503 (66.0)	5,815 (11.8)	4,896 (9.8)	6,054 (12.3)	49,268 (100)
TOTAL	135,762 (64.8)	24,303 (11.6)	22,050 (10.5)	27,448 (13.1)	209,563 (100)

Source: Each of the Diocesan School Offices

*Figures in parentheses are percentages of total enrollment by level.

Table 3 shows that almost sixty-five percent of all the pupils in Catholic schools in the Commonwealth are located in the Archdiocese of Boston. The percentages of total enrollment for the remaining three dioceses are quite similar, ranging from 10.5 percent to 13.1 percent.

This enrollment is housed in 550 elementary and secondary schools located throughout the Commonwealth. These schools are of three basic types: parochial, central or diocesan, and private. Parochial schools are supported by the members of the parish in which the school is located. The pastor of the parish, who is responsible to the Bishop of the diocese, has considerable latitude in the administration of the school. Many pastors delegate the day-to-day operation of the school to the sister-principal, others hold a tighter rein on school policies and decisions.[4]

The financial support of the parochial school comes from parish funds supplemented by tuition, fees and charges. While there are no data available specifically for Massachusetts, the Notre Dame Study[5] found that nationally ninety percent of the elementary schools received less than seventy-six percent of their operating revenues from tuition charges. The remainder of the operating revenues came principally from parish funds raised mainly through the Sunday collections, although bazzars, breakfasts, lunches, magazine subscription drives and the like are also employed to raise funds.

Diocesan high schools, on the other hand, are supported by tuition and funds from the diocesan treasury. These schools are administered by a principal who in turn is usually responsible to the diocesan superintendent of schools in matters pertaining to the policies and practices of the school. The Notre Dame Study[6] found that only twenty-eight percent of the diocesan high schools received more than seventy-five percent of their revenues from tuition. The remainder of the operating expenses for the school came directly from diocesan funds.

Private Catholic schools differ from parochial and diocesan schools in that they are owned and administered by religious congregations. These schools are as independent of the diocesan superintendent of schools as local conditions permit and are financed primarily through tuition.

Table 4 presents the number of elementary and secondary schools in each diocese of Massachusetts by type of control. Table 4 shows that over eighty-nine percent of Catholic elementary schools and forty-six percent of the high schools are maintained by individual parishes. The reason so many schools are parochial can be traced directly back to 1884 when the Third Plenary Council of Baltimore ordered every parish rather than the dioceses to build and maintain a parish school.

The Catholic schools in Massachusetts are staffed by 7,503 teachers; 5,131 at the elementary level and 2,372 at the secondary level. Of the total number of Catholic school teachers in the Commonwealth, 5,464

TABLE 4

NUMBER OF ELEMENTARY AND SECONDARY SCHOOLS IN EACH DIOCESE IN MASSACHUSETTS BY TYPE OF ACADEMIC CONTROL, ACADEMIC YEAR 1968-69*

LEVEL	TYPE OF CONTROL	ARCHDIOCESE OF BOSTON	DIOCESE OF SPRINGFIELD	DIOCESE OF WORCESTER	DIOCESE OF FALL RIVER	TOTAL FOR MASSACHUSETTS
ELEMENTARY	Private	27 (11.2)	1 (1.6)	3 (5.7)	4 (7.3)	35 (8.5)
	Diocesan	7 (2.9)	0 (0.0)	0 (0.0)	0 (0.0)	7 (1.7)
	Parochial	208 (85.9)	62 (98.4)	50 (94.3)	51 (92.7)	371 (89.8)
	Total	242 (100)	63 (100)	53 (100)	55 (100)	413 (100)
SECONDARY	Private	29 (31.9)	3 (21.4)	7 (38.9)	6 (42.9)	45 (32.9)
	Diocesan	18 (19.8)	4 (28.6)	0 (0.0)	6 (42.9)	28 (20.4)
	Parochial	44 (51.7)	7 (50.0)	11 (61.1)	2 (14.2)	64 (46.7)
	Total	91 (100)	14 (100)	18 (100)	14 (100)	137 (100)
TOTAL	Private	56 (16.8)	4 (5.2)	10 (14.1)	10 (14.5)	80 (14.5)
	Diocesan	25 (7.5)	4 (5.2)	0 (0.0)	6 (8.7)	35 (6.4)
	Parochial	252 (100)	69 (89.6)	61 (85.9)	53 (76.8)	435 (79.1)
	Total	333	77 (100)	71 (100)	69 (100)	550 (100)

Source: Each of the Diocesan School Offices

* Figures in parentheses are percentages of total for each diocese.

are classified as religious, that is, sisters, brothers or priests who are either members of religious congregations or, in the case of some of the priests, diocesan clergy. The remaining 2,039 teachers are laymen and laywomen.

Table 5 presents the number of religious and lay teachers employed in each of the four dioceses of Massachusetts and the percentage lay and religious are of the total teaching staff.

TABLE 5

NUMBER OF RELIGIOUS AND LAY TEACHERS IN EACH OF THE FOUR DIOCESES OF MASSACHUSETTS ACADEMIC YEAR 1968-69*

LEVEL		ARCHDIOCESE OF BOSTON	DIOCESE OF WORCESTER	DIOCESE OF FALL RIVER	DIOCESE OF SPRINGFIELD	TOTAL FOR MASSACHUSETTS
ELEMENTARY	Religious	2446 (71.9)	420 (76.6)	404 (70.5)	458 (75.1)	3728 (72.7)
	Lay	954 (28.1)	128 (23.4)	169 (29.5)	152 (24.9)	1403 (27.3)
	Total	3400 (100)	548 (100)	573 (100)	610 (100)	5131 (100)
SECONDARY	Religious	1162 (71.6)	197 (74.1)	195 (78.6)	182 (77.8)	1736 (73.2)
	Lay	462 (28.4)	69 (25.9)	53 (21.4)	52 (22.2)	636 (26.8)
	Total	1624 (100)	266 (100)	248 (100)	234 (100)	2372 (100)
TOTAL	Religious	3608 (71.8)	617 (75.8)	599 (73.0)	640 (75.8)	5464 (72.8)
	Lay	1416 (28.2)	197 (24.2)	222 (27.0)	204 (24.2)	2039 (27.2)
	Total	5024 (100)	814 (100)	821 (100)	844 (100)	7503 (100)

Source: Each of the Diocesan School Offices

* Figures in parentheses are the percentages the lay and religious teachers are of the total teaching staff.

The percentage of lay teachers in the schools is an important statistic in understanding the present financial problems currently facing Catholic school systems and will presently be discussed in greater detail.

While staffing procedures vary from diocese to diocese, much of the administration of the religious personnel is handled by religious communities. The superiors of these communities assign personnel to schools after negotiation with either the local pastor or the diocesan superintendent

TABLE 6

PERCENTAGE INCREASE OR DECREASE IN CATHOLIC SCHOOL ENROLLMENT FROM SCHOOL YEAR 1967-68 TO SCHOOL YEAR 1968-69 FOR VARIOUS SECTIONS OF THE COUNTRY AND FOR MASSACHUSETTS

GENERAL DIOCESAN AND REGIONAL GROUPINGS

CLASSIFICATION	1 UNITED STATES SUMMARY	2 9 OF 10 LARGEST DIOCESES	3 NATIONAL SUMMARY EXCLUDING THE 10 LARGEST DIOCESES	4 NEW ENGLAND STATES	5 MID-ATLANTIC STATES	6 EAST-NORTH CENTRAL STATES
ELEMENTARY	-5.8%	-4.3%	-6.7%	-4.6%	-4.5%	-6.3%
SECONDARY	-1.7%	-0.9%	-2.2%	0.8%	-0.1%	-1.7%
TOTAL	-4.9%	-3.6%	-5.8%	-3.4%	-3.6%	-5.4%

CLASSIFICATION	7 ARCHDIOCESE OF BOSTON	8 DIOCESE OF WORCESTER	9 DIOCESE OF FALL RIVER	10 DIOCESE OF SPRINGFIELD	11 TOTAL STATE
ELEMENTARY	-6.3%	-4.9%	-4.1%	-5.4%	-5.8%
SECONDARY	-3.0%	1.5%	-1.4%	3.6%	-1.6%
TOTAL	-5.5%	-3.0%	-3.5%	-3.6%	-4.8%

Source: Columns 1 through 6 - Preliminary Report on Fall Statistics of Catholic Elementary and Secondary Schools in the United States. Research Office, NCEA. Replies received by November 25, 1968 from the superintendents in 122 dioceses to brief questionnaire sent out October 2, 1968 to all 1[illegible] ioceses. Tables represent replies only; no projections.

Source: Columns 7 through 11 - Diocesan School Offices

1. Based on information from 122 out of 147 dioceses, containing 84% of the schools and 85% of the pupils in the United States.
2. Includes 9 of the largest 10 dioceses: Boston included; Los Angeles omitted.
3. Includes 113 out of a possible 137 dioceses (82%).
4. Includes all dioceses except [illegible]ll River and Providence - 84% of all pupils.
5. Includes all of New Jers[illegible]d Pennsylvania, all of New York except Ro[illegible]lle Centre - 94% of all pupils.
6. Includes all of Indiana, Michigan and Wisconsin, all of Ohio except Columbus [illegible] and all of Illinois except Joliet - 95% of all pupils.

of schools depending on either the type of school or the amount of central control exercised by the superintendent. In parochial schools the pastor who must fill a vacancy with a lay teacher will generally interview candidates screened by the superintendent's office but is free to hire or not hire such candidates.

The overall responsibility for leadership and coordination of effort, especially over the parochial and diocesan schools, is vested in the diocesan superintendent of schools who is appointed by the bishop of the diocese. In the dioceses of Fall River and Worcester, the superintendent also acts as chief executive officer of the Diocesan School Board which is composed of clergy, religious and lay people. Depending on the diocese, the superintendent's office sets policy on such matters as curriculum, textbooks, uniform testing programs,[7] and salary levels for religious and lay personnel.

Contrary to popular belief, Catholic education is not a monolithic system. In fact, there is much less centralization in the Massachusetts Catholic school systems than in the Commonwealth's public school system.[8] While all of the dioceses are moving toward increased central control and planning in some areas, it is important to keep in mind that presently the individual parishes and pastors are responsible for the maintenance of the great bulk of the Catholic schools in Massachusetts.

Let us now consider the extent of, and factors underlying, the present crisis facing Catholic education.

TABLE 7

PERCENTAGE INCREASE OR DECREASE IN CATHOLIC SCHOOL ENROLLMENT USING THE PREVIOUS YEAR AS A BASE

	CLASSIFICATION	ARCHDIOCESE OF BOSTON		DIOCESE OF WORCESTER		DIOCESE OF FALL RIVER		DIOCESE OF SPRINGFIELD		TOTAL STATE OF MASSACHUSETTS	
		Enrollment	% Increase or Decrease	Enrollment	% Increase or Decrease	Enrollment	% Increase or Decrease	Enrollment	% Increase or Decrease	Enrollment	% Increase or Decrease
1968	ELEMENTARY	103,259	-6.3%	18,488	-4.9%	17,154	-4.1%	21,394	-5.4%	160,295	-5.8%
	SECONDARY	32,503	-3.0%	5,815	1.5%	4,896	-1.4%	6,054	3.6%	49,268	-1.6%
	TOTAL	135,762	-5.5%	24,303	-3.4%	22,050	-3.5%	27,448	-3.6%	209,563	-4.8%
1967	ELEMENTARY	110,216	-4.3%	19,441	-4.9%	17,894	-3.4%	22,623	-5.0%	170,174	-4.3%
	SECONDARY	33,521	0.1%	5,729	5.4%	4,964	-3.2%	5,842	-5.9%	50,056	-0.4%
	TOTAL	143,737	-3.3%	25,170	-2.7%	22,858	-3.3%	28,465	-5.2%	220,230	-3.5%
1966	ELEMENTARY	115,141	-2.5%	20,442	-2.6%	18,518	-1.4%	23,803	-3.8%	177,904	-2.6%
	SECONDARY	33,499	0.2%	5,435	4.6%	5,132	-1.0%	6,210	-1.0%	50,276	0.4%
	TOTAL	148,640	-1.9%	25,877	-1.2%	23,650	-1.3%	30,013	-3.2%	228,180	-2.0%
1965	ELEMENTARY	118,140	-1.3%	20,998	-1.3%	18,784	-1.4%	24,732	-2.6%	182,654	-1.5%
	SECONDARY	33,415	-0.8%	5,194	6.7%	5,186	-0.6%	6,272	-2.8%	50,067	-0.3%
	TOTAL	151,555	-1.2%	26,192	0.2%	23,970	-1.3%	31,006	-2.7%	232,721	-1.2%
1964	ELEMENTARY	119,635		21,272		19,061		25,400		185,368	
	SECONDARY	33,702		4,868		5,215		6,455		50,240	
	TOTAL	153,337		26,140		24,276		31,855		235,608	

THE EXTENT OF, AND FACTORS UNDERLYING, THE PRESENT CRISIS FACING CATHOLIC SCHOOL SYSTEMS

Initially it was hoped that it would be possible to obtain estimates from each of the four dioceses on any planned decrease in either the number of schools or the total enrollment by level. However, since several of the dioceses are currently conducting studies from which long-range plans will be formulated, accurate and reliable information on retrenchment was not yet available. The alternative was to attempt to contact each of the pastors whose parish had a school to determine what long-range plans they had for their schools. However, since any decisions made at the parish level regarding the school will necessarily be influenced by the on-going diocesan planning studies, it was felt that this latter course could very easily produce a false picture of the future of the four Catholic school systems in the Commonwealth. Therefore, the discussion of the extent of, and factors underlying, the present crisis facing Catholic schools is not specific to Massachusetts, but instead gives a synopsis of the national picture. Whenever possible, however, pertinent and available Massachusetts data are contrasted with national data so that tentative inferences are possible concerning the extent of the crisis facing the Catholic school systems in the Commonwealth.

First, to what extent is the enrollment in Catholic elementary and secondary schools decreasing throughout the nation and in Massachusetts? Data from the National Catholic Education Association (NCEA) on the percentage decrease in enrollment from the school year 1967-68 to 1968-69 for various sections of the country can be compared to similar percentages computed from available data on Catholic school enrollment in Massachusetts. These figures are presented in Table 6. The ten largest, most populous dioceses, affect the percentages in Column 1 of Table 6 markedly since they enroll more than half of all pupils, and, therefore, separate figures for these dioceses (Col. 2) and all other dioceses (Col. 3) are presented.

Table 6 contains some interesting trends. Both locally and nationally there has been a sizable decrease in the number of pupils enrolled in Catholic schools, especially at the elementary level. Columns 2 and 3 show that the decrease in enrollment for the large dioceses is over two percent less than that for all of the remaining dioceses. However, the percentage decrease for the Archdiocese of Boston (Col. 7) is two percent greater than that of her sister Archdioceses (Col. 2), and most resembles the decrease shown for the rest of the country (Col. 3). On the other hand, the dioceses of Worcester (Col. 8), Fall River (Col. 9), and Springfield (Col. 10) have had smaller decreases than have similar dioceses throughout the country (Col. 3). Boston's percentages of decrease are considerably higher than those for Worcester, Fall River, and Springfield, thereby increasing the figures for the total state (Col. 11).

Further, the Archdiocese of Boston's three percent decrease in secondary school enrollment is the highest decrease for this category shown in Table 6. On the other hand, Springfield and Worcester showed a percentage increase in secondary school enrollment from 1967-68 to 1968-69 of 3.6 percent and 1.5 percent respectively. The only other increase shown in Table 6 is a .8 percent increase for secondary schools in New England and is probably accounted for by the figures for Worcester and Springfield.

Tables 7 and 8 show that the percentage decrease in total Catholic school enrollment in Massachusetts has been steadily rising over the past five years. Table 7 presents the percentage increase or decrease in Catholic school enrollment for each academic year over the previous academic year from 1964-65 through 1968-69. The percentages increases or decreases in Table 7 then are for one school year over the previous school year and are not cumulative. Table 7 shows that the percentage decrease in total state enrollment of 1.2 percent from 1964-65 to 1965-66 had risen to 4.8 percent from 1967-68 to 1968-69. The percentage decreases in elementary enrollments have risen steadily over the past five years in the Archdiocese of Boston and in the dioceses of Fall River and Springfield; they have also risen steadily for the state taken as a whole. After rising steadily for three years, the percentage decrease in elementary school enrollment in the Diocese of Worcester leveled off at 4.9 percent.

TABLE 8

PERCENTAGE INCREASE OR DECREASE IN CATHOLIC SCHOOL ENROLLMENT BY LEVEL OVER THE PAST FIVE YEARS USING THE FIGURES FOR THE ACADEMIC YEAR 1964-65 AS A BASE

	CLASSIFICATION	ARCHDIOCESE OF BOSTON		DIOCESE OF WORCESTER		DIOCESE OF FALL RIVER		DIOCESE OF SPRINGFIELD		TOTAL STATE OF MASSACHUSETTS	
		Enrollment	% Increase or Decrease	Enrollment	% Increase or Decrease	Enrollment	% Increase or Decrease	Enrollment	% Increase or Decrease	Enrollment	
1968	ELEMENTARY	103,259	-13.7%	18,488	-13.1%	17,154	-10.0%	21,394	-15.8%	160,295	-13.5%
	SECONDARY	32,503	- 3.3%	5,815	19.4%	4,896	- 6.1%	6,054	- 6.2%	49,268	- 1.9%
	TOTAL	135,762	-11.5%	24,303	- 7.0%	22,050	- 9.2%	27,448	-13.8%	209,563	-11.1%
1967	ELEMENTARY	110,216	- 7.9%	19,441	- 8.6%	17,894	- 6.1%	22,623	-10.9%	170,174	- 8.2%
	SECONDARY	33,521	- 0.5%	5,729	17.7%	4,964	- 4.8%	5,842	- 9.5%	50,056	- 0.4%
	TOTAL	143,737	- 6.3%	25,170	- 3.7%	22,858	- 5.8%	28,465	-10.6%	220,230	- 6.5%
1966	ELEMENTARY	115,141	- 3.8%	20,442	- 3.9%	18,518	- 2.8%	23,803	- 6.3%	177,904	- 4.0%
	SECONDARY	33,499	- 0.6%	5,435	11.6%	5,132	- 1.6%	6,210	- 3.8%	50,276	0.1%
	TOTAL	148,640	- 3.1%	25,877	- 1.0%	23,650	- 2.6%	30,013	- 5.8%	228,180	- 3.2%
1965	ELEMENTARY	118,140	- 1.2%	20,998	- 1.3%	18,784	- 1.4%	24,732	- 2.6%	182,654	- 1.5%
	SECONDARY	33,415	- 0.9%	5,194	6.7%	5,186	- 0.6%	6,272	- 2.8%	50,067	- 0.3%
	TOTAL	151,555	- 1.2%	26,192	0.2%	23,970	- 1.3%	31,006	- 2.7%	232,721	- 1.2%
1964	ELEMENTARY	119,635		21,272		19,061		25,400		185,368	
	SECONDARY	33,702		4,868		5,215		6,455		50,240	
	TOTAL	153,337		26,140		24,276		31,855		235,608	

The secondary school percentages present a different pattern. The Archdiocese of Boston had a negligible change in secondary enrollment for the first three years--then dropped three percent from 1967-68 to 1968-69. Fall River experienced its largest percentage decline in secondary enrollment from 1966-67 to 1967-68. Worcester had a percentage increase over each of the four years although the increase has grown smaller each year. Springfield experienced a percentage decrease each year until last year when the secondary enrollment increased 3.6 percent over the 1967-68 enrollments.

Table 8 presents the percentage increase or decrease in Catholic school enrollment for each of the past four school years over the 1964-65 enrollment figures. Table 8 shows that the total state Catholic elementary school enrollment has dropped 13.5 percent from 1964-65 to 1968-69; there has been a decrease of 1.9 percent at the secondary level over the same period of time. The largest percentage decline for each diocese was at the elementary level ranging from ten percent in the Diocese of Fall River to 15.8 percent in the Diocese of Springfield. While the enrollments in Catholic secondary schools showed a percentage decrease from 1964-65 to 1968-69 for Boston, Fall River and Springfield, Worcester showed a percentage increase of 19.4 percent over the same period.

The above statistics show that both throughout the country and in Massachusetts, Catholic school enrollment is declining, with the largest declines at the elementary level. Further, articles appearing in the Catholic press concerning planned closing, phase-outs of schools, "staggering" increases in school expenses and large operating deficits indicate that this trend of decreasing enrollment will most likely continue.

The factors underlying this decreasing trend in Catholic school enrollments can be described under the three headings of Staffing, Finance, and Catholic Priorities. Although all three interact and are closely related to one another, they all represent different facets of a single fundamental problem: scarcity of resources.

The interaction between changes in the staffing problems in Catholic schools and increased financial pressures is most obvious. For reasons beyond the scope of this report, the numbers of religious available to staff the Catholic schools has been steadily decreasing. Suffice it to say that not only are substantially fewer men and women entering teaching orders today than in the past, but in addition, each year a significant number of teaching religious return to lay life. This phenomenon has occurred concurrently with an attempt by Catholic school officials to reduce the average class size.

This decrease in the number of religious has in turn adversely affected the financing of Catholic schools since the most important subsidy to the Catholic schools from sources outside the parish has always been the contributed services of the sisters, brothers, and priests. The dollar value of these contributed services is the excess of this actual market value in the community over the total payment by parishes or dioceses to religious teachers. The traditional subsidy to Catholic schools from contributed services has, therefore, been reduced in direct proportion to the number of "high-cost" lay teachers that must be hired to fill positions previously staffed by "low-cost" religious. For example, in the fourteen diocesan high schools of the Archdiocese of Boston, there are two-and-a-half times as many religious as lay teachers, but the total amount of annual salaries for the lay teachers is roughly twice the amount paid to the more numerous religious.[9]

Table 9 presents the percentage lay teachers are of the total teaching staff nationally, regionally, and in the dioceses of Massachusetts for the past two years. Table 10 presents percentages of increase or decrease in religious and lay teachers from 1967-68 to 1968-69.

Table 9 shows that the percentage of lay teachers to total staff in the four dioceses of Massachusetts is considerably lower than that found in other sections of the country. Thus the Catholic schools in Massachusetts do enjoy a greater subsidy as a result of contributed services than is the case nationally. Table 10, however, indicates that the impact of changes within religious teaching communities is beginning to be felt in Massachusetts, as the percentage of religious elementary and secondary

TABLE 9

PERCENTAGE LAY TEACHERS ARE OF THE TOTAL TEACHING STAFF FOR VARIOUS SECTIONS OF THE COUNTRY AND FOR MASSACHUSETTS

PERCENTAGE LAY TEACHERS OF TOTAL TEACHING STAFF

CLASSIFICATION	1 UNITED STATES SUMMARY		2 9 OF 10 LARGEST DIOCESES		3 NATIONAL SUMMARY EXCLUDING THE 10 LARGEST DIOCESES		4 NEW ENGLAND STATES		5 MID-ATLANTIC STATES		6 EAST-NORTH CENTRAL	
	67-68	68-69	67-68	68-69	67-68	68-69	67-68	68-69	67-68	68-69	67-68	68-69
ELEMENTARY	41.5%	44.4%	41.3%	44.5%	41.6%	44.3%	26.0%	29.5%	39.9%	43.2%	45.5%	48.0%
SECONDARY	38.5%	40.9%	39.2%	41.2%	38.1%	40.7%	29.8%	31.8%	37.6%	40.1%	40.4%	42.8%

CLASSIFICATION	7 ARCHDIOCESE OF BOSTON		8 DIOCESE OF WORCESTER		9 DIOCESE OF FALL RIVER		10 DIOCESE OF SPRINGFIELD		11 TOTAL STATE	
	67-68	68-69	67-68	68-69	67-68	68-69	67-68	68-69	67-68	68-69
ELEMENTARY	24.1%	28.1%	21.0%	23.4%	23.8%	29.5%	23.2%	24.9%	24.6%	27.3%
SECONDARY	25.3%	28.4%	26.1%	25.9%	23.0%	21.4%	20.5%	22.2%	24.7%	26.8%

Source: Columns 1 through 6 - Preliminary Report on Fall Statistics of Catholic Elementary and Secondary Schools in the United States. Research Office, NCEA. Replies received by November 25, 1968 from the superintendents in 122 dioceses to brief questionnaire sent out October 2, 1968 to all 147 dioceses. Tables represent replies only; no projections.

Source: Columns 7 through 11 - Diocesan School Offices

1. Based on information from 122 out of 147 dioceses, containing 84% of the schools and 85% of the pupils in the United States.
2. Includes 9 of the largest 10 dioceses: Boston included; Los Angeles omitted.
3. Includes 113 out of a possible 137 dioceses (82%).
4. Includes all dioceses except Fall River and Providence - 84% of all pupils.
5. Includes all of New Jersey and Pennsylvania all of New York except Rockville Centre - 94% of all pupils.
6. Includes all of Indiana, Michigan and Wisconsin, all of Ohio except Columbus, and all of Illinois except Joliet - 95% of all pupils.

teachers in 1968-69 declined 4.6 percent and 1.7 percent respectively from 1967-68. Table 10 also indicates that the total teaching staffs at both levels in Catholic schools in the Commonwealth have increased, primarily as the result of the large percentage increase in the number of lay teachers. This increase in total staff partially is the result of attempts to decrease class size. Perhaps the most interesting trend in Table 10 is the percentage increase in elementary lay teachers for the four Massachusetts dioceses. In every case the percent increases were considerably higher than those experienced nationally. This is an indication that the need to increase elementary lay teachers in the Catholic schools is finally being felt in Massachusetts, with its consequent financial burden. The state-wide figure of the percentage increase in secondary lay teachers was also considerably higher than the percentage increases either nationally or regionally, although this is primarily a reflection of the large increase in lay secondary teachers in the Archdiocese of Boston.

It is probably safe to predict that the number of lay teachers will continue to increase and the number of religious teachers decrease over the next few years until the Massachusetts staffing pattern is closer to that of the rest of the nation. If this prediction proves accurate and if the increased financial strain is causally related to decreases in enrollment, then the need to increase lay teachers may further accelerate the enrollment decreases shown in Tables 6, 7 and 8.

TABLE 10

PERCENTAGE INCREASE OR DECREASE IN LAY AND RELIGIOUS TEACHERS FROM 1967-68 TO 1968-69 FOR VARIOUS SECTIONS OF THE COUNTRY AND FOR MASSACHUSETTS

E	CLASSIFICATION	1 UNITED STATES SUMMARY	2 9 OF 10 LARGEST DIOCESES	3 NATIONAL SUMMARY EXCLUDING THE 10 LARGEST DIOCESES	4 NEW ENGLAND STATES	5 MID-ATLANTIC STATES	6 EAST-NORTH CENTRAL STATES
L	RELIGIOUS	- 6.4%	- 6.8%	- 6.2%	-11.4%	- 5.2%	- 5.6%
E	LAY	5.5%	6.2%	5.1%	5.5%	9.5%	4.7%
M	TOTAL	- 1.5%	- 1.5%	- 1.5%	- 7.0%	0.6%	- 0.9%
S	RELIGIOUS	- 4.5%	- 4.5%	- 4.5%	- 8.0%	- 3.0%	- 4.7%
E	LAY	5.6%	3.8%	6.7%	0.9%	7.8%	5.5%
C	TOTAL	- 0.6%	- 1.3%	- 0.2%	- 5.4%	1.1%	- 0.6%

E	CLASSIFICATION	7 ARCHDIOCESE OF BOSTON	8 DIOCESE OF WORCESTER	9 DIOCESE OF FALL RIVER	10 DIOCESE OF SPRINGFIELD	11 TOTAL STATE
L	RELIGIOUS	- 5.2	- 1.9	- 8.6	- 0.2	- 4.6
E	LAY	16.5	12.3	22.5	9.4	16.0
M	TOTAL	0.1	1.1	- 1.2	2.0	2.5
S	RELIGIOUS	- 4.0	- 2.0	7.7	4.6	- 1.7
E	LAY	12.7	- 2.8	- 1.9	15.6	9.7
C	TOTAL	0.1	- 2.2	5.5	6.8	1.1

Source: Columns 1 through 6 - Preliminary Report on Fall Statistics of Catholic Elementary and Secondary Schools in the United States. Research Office, NCEA. Replies received by November 25, 1968 from the superintendents of 122 dioceses to brief questionnaire sent out October 2, 1968 to all 147 dioceses. Tables represent replies only; no projections.

Source: Columns 7 through 11 - Diocesan School Offices

1. Based on information from 122 out of 147 dioceses, containing 84% of the schools and 85% of the pupils in the United States.
2. Includes 9 of the largest 10 dioceses: Boston included; Los Angeles omitted.
3. Includes 113 out of a possible 137 dioceses (82%).
4. Includes all dioceses except Fall River and Providence - 84% of all pupils.
5. Includes all of New Jersey and Pennsylvania, all of New York except Rockville Centre - 94% of all pupils.
6. Includes all of Indiana, Michigan and Wisconsin, all of Ohio except Columbus, and all of Illinois except Joliet - 95% of all pupils.

Even if this prediction of fewer religious teachers proves incorrect, the amount of subsidy to the schools as a result of contributed services will still be greatly reduced, as religious communities themselves are forced to seek higher salaries from parishes or the diocese. Religious communities have been forced to seek higher wages due to increases in the cost of living, professional preparation, and the burden of care of the aged and infirm. Bartell offers data for one large teaching community which illustrates the reasons behind the necessity of increasing the salaries of religious teachers. This community had:

> ...an average investment of $48,575 in education and retirement of each religious teacher, assuming education to the level of Master's degree and an average retirement of fourteen years. If the religious order is just to break even and recoup its investment by the end of the life of its member then it would have to receive $1,057 yearly from each of its teachers over an average working life of forty years, even assuming that these payments could be invested at five percent during the lifetime of the religious teacher.
>
> According to a national survey [1963]...religious teachers in the areas from which data in this paper have been drawn had an annual earnings surplus after current expenses of about $360 each which could theoretically have been remitted to their motherhouse [the remainder is needed for local convent expenses]. Assuming this maximum remittance to cover costs of teachers' education and retirement, the total resources cost of the average religious teacher to the Catholic community is approximately $700 more than the average total compensation received in teaching. This $700 represents the value of the resource burden of the Catholic schools shifted back onto the religious orders that staff them.[10]

Bartell's description is based on 1963 cost estimates, and, therefore, probably underestimates the current financial dilemma faced by many religious communities. Since there is little reason to expect that the religious communities staffing schools in Massachusetts are exempt from rising costs, the compensation paid to religious will likely have to increase during the coming years, placing an additional financial strain on the parishes or diocese.

In addition to financial problems caused by a reduction in the subsidy from contributed services, there are additional factors contributing to the present financial strain on Catholic schools. For example, Bartell has pointed out that "as long as public schools remain a cost-free alternative for Catholic parents, any failure of Catholic schools to provide educational services at least comparable in quality can have a directly adverse effect on voluntary financial support of the schools."[11] In other words, as the public schools improve their educational program through added expenditures, the Catholic schools must attempt to keep pace or lose the support of their clientele. However, attempting to keep pace with the public sector necessitates higher per pupil costs. Erickson describes the effects of this phenomenon on per pupil costs in the Catholic schools in Michigan:

> ...many commonly accepted indicators of quality in education, such as pupil-teacher ratio, broad program offerings, and special services, are linked rather closely to expenditure levels, at least within customary modes of operation. It is difficult for a school to improve its public image without spending considerably more money per pupil, particularly when both

> current and capital expenditures are taken into account. Witness the fact that many Catholic schools in Michigan, under fire to reduce classroom size, had to cut enrollments by many thousands of pupils, thus using scarce educational resources to serve smaller numbers of children--in effect increasing per-pupil outlays considerably.[12]

Thus the Catholic schools are caught in a vicious cycle. Failure to attempt to keep abreast with educational changes and parental aspirations for quality education undermines the voluntary financial support to the schools. On the other hand, meeting such legitimate demands increases costs which must be met by tuition or further parish or diocesan expenditures. This in turn adversely affects parents and parishes least able to afford increases in costs.

Another factor contributing to the increasing financial strain on Catholic schools is that the traditional formulae for raising general revenues within the Church are often regressive.[13] Further, at the present time there are few systematic attempts to reduce inequalities between wealthy and poor parishes. Bartell describes the consequences of such unsystematic financing:

> Continual dependence on traditional regressive formulas for raising general revenues of the Church, when coupled with continued increases in tuition and fees to meet the higher costs of school operations, results in a curious economic redistribution within the Catholic community. On the one hand, steadily higher tuition and fees will tend to restrict school attendance to an elite that can afford these direct user costs. At the same time, the burden of raising the general Church revenues used to finance operating deficits and capital expenditures of the schools would continue to fall most heavily upon those with the least ability to pay within the Catholic community.[14]

More concretely, as a result of a two million dollar deficit, the Archdiocese of Chicago was forced to increase by twenty percent for the coming year the present tuition ceiling of $100 for families with one child and $150 for those having more than one. This year tuition fees totaled $21.5 million, while the parishes contributed $25.3 million. The superintendent estimated that "on the average, parents are bearing one-third of the costs of education."[15] Similarly, the Archdiocese of New Orleans expects a $2 million deficit for the current school year which must be made up by parish pastors.[16] The Archdiocese of Baltimore has had to discontinue its $900,000 per year subsidies to five Catholic high schools.[17] Presumably this will result in increasing tuition costs in Baltimore. Closer to home, the operating deficit for the fourteen central high schools of the Archdiocese of Boston for the 1969-70 school year has been budgeted at $1,600,000. This is an average per student deficit of $177.78.[18]

Parishes that operate schools spend upwards of eighty-five percent of their total income for their schools and are financially falling further and further behind sister parishes without schools. Bartell describes this situation in one diocese where the total revenues of seventy-five parishes with schools "fell short of their expenditures by almost $2,000,000--which had to be made up by reducing cash balances and by borrowing. On the other hand, the total revenues of the fifty parishes without schools came within $38,000 of total expenditures."[19] While Catholic school systems are moving toward reorganizing Catholic educational financing[20] to help to correct this present imbalance, in the meantime the heavy financing strain on local parishes is becoming more intolerable and is undoubtedly a reason for the decline in Catholic school enrollments throughout the nation.

A third factor related to decreasing enrollments in Catholic schools is centered around an internal problem of priorities in the allocation of parish resources for educational purposes. While this factor is closely related to the increased clergy-lay dialogue in the conduct of parish affairs prompted by the Second Vatican Council, and expresses itself in a variety of points of view, some feel that a disproportionate amount of internal resources (physical plant, teaching personnel and finances) are directed towards a parish school which at best serves but a portion of the parish community. Mary Kavanaugh describes this priority dilemma as it effects one parish as follows:

> Last year...$111 of parish funds were spent on each St. Anne's School child, while $7.45 was spent on the CCD [Confraternity of Christian Doctrine or Sunday School] student. The latter figure would increase if building costs were included, but the rise would be a very slight increase because some CCD classes meet in private homes, and the rest use the school building for only one and a half hours every two weeks. There are 500-plus parochial school students... and 1300-plus CCD students, the former receiving one-half to three-quarters of an hour instruction in

> religion each day and the latter receiving an hour and a half every other week...if I correctly understand the nature of the parish, the parish has a moral responsibility to give the best religious education possible to each member.[21]

Others within the Catholic community believe that Catholic schools uniquely serve both their educational and religious purposes and opt for their continuation and growth where possible.[22] Still other Catholics, given the breaking point of in-house resources, see the need to experiment with new curricula emphasis, various retrenchment options, different organizational patterns, and one or more cooperative programs with public schools.

Apart from the problem of allocating resources to alternative services, another problem, sociological in origin but with educational and financial implications, has to do with the range of publics reached by Catholic education. Historically Catholic schools have served the children of immigrants and working class parents. However, as the Catholic population moved out of the inner city to the suburbs, Catholic schools were built to service this increasingly middle class population. Greeley and Rossi[23] in their national study found that children most likely to attend Catholic schools are from families of average or higher socioeconomic status. Havinghurst confirms these findings when he points out that "the Catholic parents with higher social status and higher incomes are tending to support the new and outlying [Catholic] schools, while the capacity of inner-city parishes and parents to support schools is decreasing."[24]

This shift in the socioeconomic status of the clientele served by the Catholic schools directly relates to the vicious cycle that exists in some Catholic systems. Erickson describes the situation as follows:

> As patrons rise in the occupational structure, the goals of nonpublic schools may shift, away from religious and ethnic features and toward emphasis on academic "superiority." Once this process begins, it may be hastened by a self-reinforcing cycle. As parents demand more evidence of pedagogical excellence such as smaller classes, more adequate libraries, and more articulate teachers, costs are forced upwards, and tuitions rise. When more expense is involved, more working-class patrons are eliminated.[25]

Given this phenomenon, many religious are now desirous of directing their efforts to the service of the less affluent. This in turn reduces the number of religious teachers available to staff suburban parishes, thereby increasing the already heavy financial burden on these parishes that must hire lay teachers.[26]

These internal problems of resource deployment have a direct effect on the public economy. The exhaustion of available parish and diocesan resources and the existence of attractive alternatives to the use of these resources for educational purposes, cannot help but have repercussions upon public education and the public tax-dollar which is its support.

In concluding this rather brief description of the complex and interactive reasons for the closing of many Catholic schools throughout the country, it must be pointed out that all of these factors are operative in the dioceses of Massachusetts. It is probable that these factors will continue to place a strain on the Catholic schools of Massachusetts, thereby affecting enrollments. If this forecast is valid, then for economic reasons alone the public should know how much is saved public budgets by the existence of the Catholic school system and conversely, how much public budgets would have to be increased if further retrenchments in the Catholic schools take place. Such information must be part of any serious discussion of the future of public education in the Commonwealth.

REVIEW OF OTHER EFFORTS TO MEASURE THE FINANCIAL IMPACT OF CATHOLIC OR NONPUBLIC EDUCATION ON THE PUBLIC SECTOR

In his 1958 projections of the financial requirements of the nation's public schools, Roger Freeman estimated that if all the nonpublic school children had been enrolled in public schools in 1940, public school expenditures would have been approximately $244 million higher. In 1955-56 the estimated savings rose to $1.8 billion and were projected to amount to close to $4 billion by 1970.[27] In 1965, seven years later, in a statement before the Subcommittee of Education of the Committee on Labor and Public Welfare of the United States Senate, Freeman estimated that the seven million children educated in non-tax-supported elementary and secondary schools were saving the taxpayer $3.5 billion a year, aside from the savings in building outlays. "That amounts to a tax saving for the average

American family of seventy to eighty dollars a year--provided by those who now bear the support of the private schools."[28]

Recent estimates of the savings to individual state and local treasuries occasioned by the existence of nonpublic schools have been largely the result of projections made by special interest groups attempting to introduce or influence legislation to aid nonpublic schools.[29] Occasionally, however, a state official will offer an estimate of the financial impact of nonpublic schools. As an example of the latter case is the story appearing in the National Catholic Reporter of February 19, 1969 in which Governor Warren P. Knowles of Wisconsin noted that because of the closing of private schools a $20 million school-aid deficit faces Wisconsin at the end of the current fiscal year. And in Minnesota, Governor Harold LeVander proposed an investigation of "the impact the decline of private schools will have on the taxpayer." The Governor described the result of a decline in nonpublic school enrollment in Minnesota as follows: "The result is an immediate, sometimes intolerable burden on the taxpayer who must then provide many more public facilities, teachers and administrators."[30]

Ohio, Michigan and Pennsylvania afford examples of studies on the financial impact of Catholic schools conducted by special interest groups. The Ohio Catholic Conference, for example, estimated that the Catholic schools save the state almost $200 million annually.[31] The Pennsylvania Catholic Conference (PCC)[32] cited figures from that state's

Department of Public Instruction that show that the $1,546,000,000 Pennsylvanians were presently spending on elementary and secondary education comes from the following sources:

$561 million contributed annually by the state

$635 million contributed by taxpayers at the local school district level

$350 million representing the value of the contribution of parents who send their children to nonpublic elementary and secondary schools

The PCC then estimated the additional tax burden on local school districts resulting from a shift of the nonpublic school population into the public schools. These estimates were based on local per pupil costs and exclude any costs for construction. The following are figures for several of the larger school districts:

Philadelphia	$85,568,000
Erie City	5,351,164
Pittsburgh	22,313,000
Scranton	3,882,520
Reading	3,060,514
Wilkes-Barre	2,056,250

The Michigan Association of Nonpublic Schools[33] estimated that if all of Michigan's nearly 1,000 nonpublic schools closed, the State Legislature would be required to appropriate an additional $97 million in state aid for public school districts. Further, local school districts would have to raise an additional $108 million in taxes. An additional $712 million in construction costs would be needed to build and equip new facilities.

Two estimates of the savings to the public sector as a result of the existence of Catholic schools were made for Massachusetts during the 1950's. The Pilot for September 12, 1953 reported on a study by Mary K. Sparks, then Director of Public Relations for the Archdiocese of Boston. Using the 1952-53 per capita student expenditures of the sixty-seven cities and towns of the Archdiocese of Boston, Sparks reported a total savings to these communities for that year of $30,637,822 exclusive of building and equipment costs. She reported the following breakdown of savings for five towns in the Archdiocese:

Newton	$1,012,926.00
Quincy	286,272.00
Lynn	1,249,520.00
Chelsea	474,777.00
Brockton	214,257.00
	$3,237,752.00

The July 27, 1957 edition of the Pilot reported on an estimate by Emmett Kelly, then Assistant Assessor for the City of Boston, of the annual savings to Boston as a result of the Catholic schools in the city. Based on the Boston Public Schools per capita student expenditure for 1956 of $350 per pupil, but excluding any construction costs, Kelly reported that 43,000 students enrolled in Catholic schools saved the City of Boston $15,000,000 in taxes. Since each million dollars added to the school budget of Boston raised the tax rate $ .66/$1000, this amounted to a savings of $10.00/$1000 or twelve percent.

These studies give some idea of the savings to various public treasuries that accrue from the existence of Catholic schools. However, all of these studies suffer from various defects. First, these studies have generally used average per pupil expenditures in their calculations rather than using the actual expenditures for elementary and secondary school pupils. Most have failed to measure the amount of debt service that would result from construction caused by a shift of nonpublic school children to public schools. The effect on state reimbursement has not been adequately measured. The effect of inflation on costs for succeeding years has not been included.

Finally, any estimate of the impact on public budgets should be based on a realistic schedule of retrenchment rather than on the assumption that all nonpublic schools would close. This point will be discussed further in the next section of this report.

DESIGN OF THE STUDY

1. Data Sources

The Massachusetts Department of Education, Division of Research and Development and the Building Assistance Bureau were the source of all the basic data used in the analyses. The data on pupil enrollment were taken from two Massachusetts Department of Education reports. The 1967

Fall Statistical Report, Table 3 Minors--Residents School Attending Child October 1, 1967, yielded the following data:

1. The number of children by grades in the public schools
2. The number of children by grades in local nonpublic schools
3. The number of children by grades in nonpublic schools located outside the community

Table 4, Location of Children Attending Schools Other Than Local Schools of the 1967 Fall Statistical Report yielded the number of children enrolled in Catholic schools located outside the community. Since these figures were broken down by elementary and secondary level only, the students in each level were distributed by grade on the assumption that the grade distribution by level was everywhere in accordance with the statewide average grade distribution by level of pupils attending local Catholic schools.

The Individual School Report, sometimes referred to as the Supplement to Table 3 of the Fall Statistical Report, provided the number of children by grade level enrolled in Catholic schools located in the community.

Thus all the children by grade in each community going to a Catholic school located inside or outside of the community were recorded. All of these data were keypunched and verified. The output from the verified IBM cards was then checked against the data forms for a double check on accuracy. All computations were performed on an IBM 360-40 computer located at the Boston College Computation Center.

2. Basic Computations

The saving to public budgets arising from the existence of Catholic schools in the Commonwealth was estimated by calculating how much would be added to such budgets if Catholic schools attended by Massachusetts children were to be phased out and the children transferred to their public schools of residence. Because (a) a computation based on the closing of all Catholic schools next year would create misleading impressions, and (b) the sharing of added public expenditures between state and communities under a sudden transfer of Catholic school children would differ radically from what obtains under smoother transitions, the computation was based on a gradual transfer sequence taking place between 1969-70 and 1973-74, and the impact on public expenditures was projected year by year through 1978-79.

The additional public expenditures caused by the transfer of Catholic school enrollments to local public school systems was divided into four components:

A.1. Additional operating expenditures paid out of local taxes
A.2. Additional operating expenditures reimbursed by the Commonwealth
B.1. Debt service on additional construction paid out of local taxes
B.2. Debt service on additional construction reimbursed by the Commonwealth

A. Additional Operating Expenditures (From all sources)

The operating expenditure per added child in each community was made equal to its public school system's 1966-67 "adjusted" operating expenditure divided by the number of its public school pupils. The "adjusted" operating expenditure was itself calculated as the sum of (a) a partial estimate of operating expenditures financed out of local taxes, (b) a partial estimate of operating expenditures financed by the state, and (c) a partial estimate of operating expenditures financed by the Federal government. All three estimates were "partial" in the sense that they exlude dollars contributed to some categories of services, i.e., pupil transportation, school lunches, and special education of the handicapped. All estimates were obtainable directly from State Department of Education documents: the first (local contribution) is the "reimbursable expenditure" estimated for purposes of reimbursement calculations under Chapter 70; the second (state contribution) is the state reimbursement under Chapter 70; the third (Federal contribution) is the sum of Federal receipts under "impacted area" programs.

The "adjusted" operating expenditure, therefore, excludes dollars spent on some supporting services and, as such, represents an underestimate of actual operating expenditures in 1966-67. This mode of calculation was chosen partly for reasons of data availability and partly because expenditures on the services concerned cannot be assumed to increase in proportion to number of public school pupils when Catholic school enrollments are transferred.

Separate estimates of the operating expenditure per added child were then derived for elementary and secondary grades in each community.

Reference was made to known numbers of pupils and (approximate) total operating expenditures per pupil at each level. Calculations were based on the assumption that the ratio of "adjusted" operating expenditures per pupil between the two levels was the same as the ratio of (approximate) total operating expenditures per pupil.

Operating expenditures added by the transfer of Catholic school enrollment to public schools were then obtained, for each community in each year, by multiplying transferred enrollments in primary and secondary grades by the respective operating expenditures per added child.

Finally, a linear inflation of four percent per year was applied to expenditures computed on the basis of 1966-67 figures. The corresponding rate of inflation goes down from four percent in 1967-68 to 2.8 percent in 1978-79, with an average of 3.3 percent per year. While the rate has indeed averaged four percent in recent years, it was assumed that inflationary pressures on school costs would be somewhat reduced in the course of the next decade.

A.1. Additional Operating Expenditures Paid Out of Local Taxes

The additional operating expenditure paid out of local taxes was taken as the difference between additional operating expenditures (calculated above) and additional state reimbursements under Chapter 70 (calculated below). If state reimbursement to the community is reduced by the enrollment transfer (because other communities with larger transfers capture more of the limited amount available for state reimbursements[34]), the loss in state reimbursements must be added to the additional operating expenditure to obtain the additional operating expenditure out of local taxes. The implicit assumption is that communities will maintain their (adjusted) operating expenditure per pupil (in 1966-67 dollars) whatever the enrollment increase they experience and whatever they receive in state reimbursements under Chapter 70.

A.2. Additional Operating Expenditures Reimbursed by the Commonwealth

The additional operating expenditure reimbursed by the Commonwealth as a result of transferred enrollments was made equal to projected additional reimbursements under Chapter 70. In accordance with the chosen definition of "adjusted" operating expenditures, state subsidies under special programs (pupil transportation, education of the handicapped) were not included.

Reimbursement to each community was calculated for each year of the projection by reference to the Chapter 70 formula as it operated in 1966-67[35], the base year of our computations, first on the assumption of constant public school enrollments, then incorporating projected transfers from parochial schools. The difference between these two figures represents the gain (or loss) of state reimbursements due to Catholic pupil transfers. For any community, the difference arises in part from different levels of its own "reimbursable expenditure" (to which its "entitlement" is proportional) and in part from different percentages of that entitlement actually reimbursed. The reimbursed percentage is not in accordance with the percentage of available aid funds represented by total entitlements under the formula; it is thus reduced (for a given level of state aid) by the transfer of children to public schools, since transfers are assumed to take place in all communities simultaneously. Two alternative hypotheses were made in this respect:

(1) Under the first hypothesis, it was assumed that the state would fully respond to increases in total operating expenditures associated with inflation and Catholic enrollment transfers, increasing its funding of Chapter 70 so as to pay a constant proportion of total entitlements (i.e., the 1968 proportion of seventy percent). The reimbursement gained (or lost) under this calculation has two possible interpretations:

--it is the reimbursement gained (or lost) by each community if all Catholic school children in the state are transferred to their public schools of residence and the state increases its reimbursement funding in proportion to the aggregate operating expenditure of Massachusetts public schools. To the extent that such a pace keeping of state reimbursements can be viewed as optimistic, the amount of reimbursement gained (or lost) under this calculation represents the "best" that a community can expect if its Catholic school children transfer to its public schools.

--it is also the approximate reimbursement gained (or lost) by a community if its Catholic school children transfer to its public schools while Catholic school children in most other communities remain where they are. Since a single community (unless it happens to be Boston) represents a small portion of the total, the sum of entitlements in the state is not significantly affected by its transfers and the reimbursed percentage of its own entitlement is nearly unchanged as assumed in the computation. However, the measure is only approximate, not only because the reimbursed percentage entering the computation is strictly invariant, but also because the generalized transfer sequence assumed in the computation gives small additional reimbursements to some communities in which no Catholic school children are present.[36]

(2) Under the second hypothesis, it was assumed that state funding would more than keep up with cost inflation, but would not fully respond to expenditure increases of the public schools due to Catholic enrollment transfers. The total funding available for reimbursement under Chapter 70 is thus assumed to increase from $110 million in 1968 to only $165 million in 1979 (instead of the required $195 million). The reimbursement gained (or lost) by a community under this calculation is that obtaining if the majority of Catholic school children in the state are transferred to their public schools of residence and the state does not increase its funding of reimbursements accordingly. Although the

Commonwealth may fail to keep pace even with cost inflation, the suggested $165 million funding may be viewed as a minimum projection. If so, the amount of reimbursement gained (or lost) under this calculation represents the "worst" that a community can expect as a result of Catholic enrollment transfers. An interesting feature of the computation is that communities with no Catholic school children of their own nevertheless loose reimbursements as a result of the redistribution of aid funds.[37]

B. Debt Service on Additional Construction

The debt service on additional construction required to accommodate enrollments transferred from the Catholic schools was calculated on the assumption that each added child would require an additional $2500 of construction in elementary grades and $4500 in secondary grades at 1968-69 prices. These cost estimates are based on recent school construction costs in Massachusetts, supplied by the School Building Assistance Bureau. The assumption of proportional facility additions does not take into account the existence of unused capacity, the stretchability of capacity for marginal enrollment shifts or the different construction standards applied in different communities. To the extent a community has available unused capacity or can stretch its current capacity for small additional enrollments, the debt service reported is an overestimate. On the other hand, site acquisition costs were not included so that where major construction is indeed called for, the debt service figures are on the low side.

Using the figures for 1968-69 as a base, a linear inflation of eight percent was applied in every year thereafter. The figure of eight percent represents a conservative estimate of the yearly rate of inflation of school construction costs in recent years. The eight percent linear inflation implies a drop of the inflation rate from eight percent in 1969-70 to 4.7 percent in 1978-79, with an average of six percent per year. All construction was assumed financed at four percent, through twenty year bonds with equal principal repayments, and payments on "added construction" in any year were started that same year.

B.1. Debt Service on Additional Construction Paid Out of Local Taxes

The debt service on additional construction paid out of local taxes was taken as the difference between debt service on additional construction (calculated above) and the additional state reimbursement (calculated below).

B.2. Debt Service on Additional Construction Reimbursed by the Commonwealth

The present state formula for construction cost reimbursement was applied in each community to projected principal repayments to calculate the share of additional debt service financed by the Commonwealth.

3. Transfer Sequence

Children in Catholic schools in 1966-67 were assumed to be transferred to their local public schools in the following sequence:

Year 1969-70	Grades 1 to 4
70-71	Grades 5 and 9
71-72	Grades 6 and 10
72-73	Grades 7 and 11
73-74	Grades 8 and 12

Each transfer increases public school enrollment in elementary or secondary grades by the corresponding amount in that year and in each succeeding year since children in the next age cohort who would have attended the cancelled grades in Catholic schools will again have to be absorbed in the public system. It is assumed throughout the projection that the number and grade distribution of school children in each community remain at the 1966-67 level.

The sequence of transfers occasioned by a retrenchment on the part of Catholic schools could assume all kinds of variations. At one extreme, all grades in all Catholic schools in a town could be closed at the end of an academic year. On the other hand, given local parish control, only one Catholic school in a town could elect to close while the remaining schools continue to operate. Again, several grades could be cut back, independently or as part of a planned sequence. The sequence assumed in the present study is "realistic" in the sense that it generates a gradual retrenchment with minimum disruption of school careers. However, there is no intention to suggest that Catholic schools would phase out in accordance with the proposed pattern, or, indeed, that they are likely to phase out en masse in the course of the next five years. The primary purpose of this study is not to make predictions concerning the closing of Catholic schools, but to measure how much is saved public budgets by the existence of the Catholic school system. It so happens that the best way to measure this saving is to calculate the long-run impact on public budgets of closing Catholic schools according to some realistic schedule.

Given the cumulative addition of children from Catholic schools in both the elementary and secondary grades from the initial base (public enrollments in 1966-67 corrected by kindergarten enrollments) and the calculations described above, it was possible to compute for each year of the projection the four components of additional public expenditure occasioned by Catholic enrollment transfers.

PRESENTATION AND INTERPRETATION OF RESULTS

A. Presentation

The results of the computation are presented in this document in five major tables. The first two, Tables 11A and 11B,present state aggregates only, while Tables 12, 13, and 14 present figures for each town.

All tables in this section offer results under each of the two hypotheses concerning fundings of Chapter 70 reimbursements. Under the first hypothesis, state funding is assumed to grow in proportion to aggregate operating expenditures of public schools, whether the expenditure increase is caused by cost inflation or by the additional enrollment of Catholic school children. Part of the reimbursement is thus a contribution of the state to the increase in operating expenditures occasioned by Catholic enrollment transfers. The contribution of communities out of local taxes is correspondingly reduced and can be viewed as the minimum cost which communities can expect if the transfers do occur.

Under the second hypothesis, state funding grows enough to cover cost inflation but does not respond to operating expenditures increases due to Catholic school enrollment transfers. In that case, the state makes no contribution to the increase in operating expenditures and the contribution of communities out of local taxes can be viewed as the maximum which communities can expect if the transfers do occur.

Table 11A exhibits aggregate results under hypothesis 1, while Table 11B shows aggregate results under hypothesis 2. Additional public expenditures generated by Catholic enrollment transfers are reported year by year, from the first year of the transfer sequence (1969-70) to ten years later (1978-79). Results are given for operating expenditures, debt service and the combination of both, and the shares financed by communities and state respectively are shown in each case. The last column of each table shows the total of additional debt service remaining at the expiration of the ten year period.

TABLE 11A:

SUMMARY STATISTICS - STATE AGGREGATES
FUNDING OF CHAPTER 70 REIMBURSEMENTS FULLY ADJUSTED FOR TRANSFER OF CATHOLIC SCHOOL CHILDREN, IN MILLIONS OF DOLLARS*

	69-70	70-71	71-72	72-73	73-74	74-75	75-76	76-77	77-78	78-79	TOTAL OVER 10 YEARS	BEYOND
ADDED OPERATING EXPENDITURES	48.2	70.9	94.4	117.9	142.1	146.5	151.0	155.4	159.9	164.3	1250.6	→
COMMUNITIES	48.2	63.5	77.3	96.6	115.9	114.5	116.4	121.0	124.5	127.7	1005.6	→
STATE	0	7.4	17.1	21.3	26.2	32.0	34.5	34.4	35.4	36.6	244.9	→
ADDED DEBT SERVICE	22.5	33.9	45.3	56.4	67.4	65.8	64.2	62.7	61.1	59.5	538.8	581.9
COMMUNITIES	17.5	26.2	34.9	43.3	51.6	50.0	48.4	46.9	45.3	43.7	407.8	396.4
STATE	5.0	7.7	10.4	13.1	15.8	15.8	15.8	15.8	15.8	15.8	131.0	185.5
ADDED EXPENDITURE (TOTAL)	70.8	104.8	139.7	174.3	209.5	212.4	215.2	218.1	220.9	223.8	1789.4	
COMMUNITIES	65.8	89.7	112.3	139.9	167.5	164.6	164.9	167.9	169.8	171.4	1413.4	
STATE	5.0	15.1	27.5	34.3	42.0	47.8	50.4	50.2	51.2	52.4	375.9	

*Note: Below are presented the actual (rather than the added) Chapter 70 state reimbursement figures for each year.

(a) No Catholic school enrollment transfers	118.3	119.6	125.4	130.1	134.1	138.5	143.0	147.3	151.6	156.0	1363.9
(b) With Catholic school enrollment transfers	118.3	127.1	142.5	151.4	160.4	170.5	177.4	181.6	186.9	192.5	1608.6

TABLE 11B:

SUMMARY STATISTICS - STATE AGGREGATES
FUNDING OF CHAPTER 70 REIMBURSEMENTS UNADJUSTED FOR TRANSFER OF CATHOLIC SCHOOL CHILDREN, IN MILLIONS OF DOLLARS*

	69-70	70-71	71-72	72-73	73-74	74-75	75-76	76-77	77-78	78-79	TOTAL OVER 10 YEARS	BEYOND
ADDED OPERATING EXPENDITURES	48.2	70.9	94.4	117.9	142.1	146.5	151.0	155.4	159.9	164.3	1250.6	→
COMMUNITIES	48.2	70.9	94.4	117.9	142.1	146.5	151.0	155.4	159.9	164.3	1250.6	→
STATE	0	0	0	0	0	0	0	0	0	0	0	→
ADDED DEBT SERVICE	22.5	33.9	45.3	56.4	67.4	65.8	64.2	62.7	61.1	59.5	538.8	581.9
COMMUNITIES	17.5	26.2	34.9	43.3	51.6	50.0	48.4	46.9	45.3	43.7	407.8	396.4
STATE	5.0	7.7	10.4	13.1	15.8	15.8	15.8	15.8	15.8	15.8	131.0	185.5
ADDED EXPENDITURE (TOTAL)	70.8	104.8	139.7	174.3	209.5	212.4	215.2	218.1	220.9	223.8	1789.4	
COMMUNITIES	65.8	97.1	129.3	161.2	193.7	196.6	189.4	202.3	205.1	208.0	1658.4	
STATE	5.0	7.7	10.4	13.1	15.8	15.8	15.8	15.8	15.8	15.8	131.0	

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* The levels of Chapter 70 funding projected are somewhat in excess of the amounts needed to cover cost inflation (162 million in 1969-70 instead of a required 156 million). This excess, however, has been assumed to occur without regard for transfers of Catholic school enrollments.

Table 12 shows, for each community, the cumulative increase in local taxes over ten years (1969-70 to 1978-79) occasioned by Catholic enrollment transfers. By shifting the decimal point one place to the left, it also gives the average increase in local taxes per year. The increase in local taxes is given both per $1000 of 1966-67 assessed valuation and per $1000 of 1966-67 equalized valuation. Results are shown for operating expenditures alone and for the combination of operating expenditures and debt service. The last column shows the total of debt service remaining at the expiration of the ten year period.

Table 13 gives information in the same form as Table 12, but for the year 1978-79, five years after the transfer sequence has been completed. The advantage of considering that particular year is that, except for continuing cost inflation, additional expenditures due to Catholic enrollment transfers have by then become stabilized. On the other hand, the local tax figures incorporate ten years of cost inflation and thus give an excessive idea of the additional tax cost to be expected on the average over the period. In addition, Table 13 gives the percentage increase in local taxes for operating expenditures and the absolute increase in local taxes for all expenditures. Note that the percentage figure is not affected by inflation and gives a fair estimate of the effort each community would have to make to cover additional operating expenditures once Catholic school enrollment transfers have been completed.

Table 14 reproduces basic data concerning the size of Catholic school enrollments for resident children of each community and the percentage by which their transfer would increase the public school enrollment.

B. Interpretation

The main problems of interpretation have already been discussed in the "Study Design" section. Readers are strongly advised to read this section with care before drawing inferences from the following tables. In addition, there are particular features of the results which require explanation.

(1) As explained in the "Study Design" section, communities with no Catholic school children, and thus no transfer to their public schools, may gain a slight amount of reimbursement under Chapter 70 when aid funding is fully adjusted to the size of school expenditures in the state (first hypothesis). These are communities whose "applied" reimbursable expenditure per pupil is calculated as a given percentage of the average reimbursable expenditure per pupil in the state. Because of the assumption that receipts from Federal "impacted areas" programs would not generally be increased by the enrollment of Catholic school children, the average reimbursable expenditure per pupil is slightly increased by the transfers. The communities in question obtain a commensurate increase in reimbursements and are thus able to reduce their local tax contribution. This explains the minus signs appearing in the "minimum" column of Tables 12 and 13 for some communities.

(2) Again, as explained in the "Study Design" section, communities with no Catholic school children, and thus no transfers to their public schools, may loose a significant amount of reimbursement under Chapter 70 when aid funding is not adjusted to take care of increased public school enrollments (second hypothesis). Because (a) the entitlement of communities with transfers increases and (b) funds available for reimbursement do not, the percentage of entitlements reimbursed falls and communities with no transfers (no increase in entitlement) loose reimbursements. Under our assumption of fixed operating expenditures per pupil, these communities must make up the difference by increasing their local tax contribution. This explains the presence of substantial positive figures in the "maximum" columns of Tables 12 and 13 for communities that show no Catholic school enrollments in Table 14.

(3) It also turns out that, when aid funding is not adjusted for increased public school enrollments (second hypothesis), communities with both large transfers of Catholic school children and high school-aid percentages (i.e., low relative wealth) must increase their local contribution to operating expenditures by a far higher percentage than they increase their public school enrollment. The following example, based on an imaginary two-community state, illustrates both this point and the one made under (2) above.

Before Catholic school enrollment transfers, both community A and B have a total operating expenditure of one million dollars. The first (wealthy) contributes $870,000 out of local taxes and is entitled to fifteen percent of that amount in reimbursements, or $130,000. The second (poor) contributes $600,000 and is entitled to two-thirds of that amount of reimbursements, or $400,000. It is assumed that funds available for reimbursement amount to $530,000, i.e., they permit full reimbursement of the entitlement. In summary then, we have the following situation:

	Local Tax Contribution	Entitlement	Reimbursement	Expenditure
Community A	870,000	130,000	130,000	1,000,000
Community B	600,000	400,000	400,000	1,000,000
Total	1,470,000	530,000	530,000	2,000,000

When transfers of Catholic school children occur, the first community happens to have none, while the second must transfer a number equal to fifty percent of its initial public school enrollment. Operating expenditures in the first community remain, therefore, at one million dollars, while those in B must rise to $1,500,000. If both communities attempt to adjust their local contributions proportionately, the first will keep contributing $870,000 with an entitlement of $130,000 and the second will increase its contribution to $900,000 with an entitlement of $600,000. The total entitlement will then stand at $130,000 + 600,000 = 730,000, which exceeds available funding (530,000) by $200,000.

Reimbursements will represent a fraction 53/73 of entitlements and, therefore, fail to cover required expenditures in each community. The latter will have to adjust their local tax contribution upward until the following equilibrium obtains:

	Local Tax Contribution	Entitlement	Reimbursement	Expenditure
Community A	914,000	137,000	86,000	1,000,000
Community B	1,056,000	704,000	444,000	1,500,000
Total	1,970,000	841,000	530,000	2,500,000

By comparing the two sets of figures above, it is found that Community A has had to increase its local tax contribution by $7,000 in spite of having no transfer to its public schools and, more strikingly, that Community B had to increase its local tax contribution by seventy-six percent (from $600,000 to 1,056,000) even though its public school enrollment (and total operating expenditures) increased by only fifty percent.

HIGHLIGHTS OF THE COMPUTATION

Although the tables presented in this document speak for themselves, a few comments are in order concerning aggregate results in Tables 11A and 11B.

In the last year of the projected transfer sequence, 1973-74, public expenditures occasioned by the transfers amount to $209.5 million.

Of this amount, the Commonwealth pays between $42 million and $15.8 million, depending on whether or not it increases its funding of Chapter 70 reimbursements in response to the rise of public school expenditures attributable to Catholic school enrollment transfers. Correspondingly, the added burden on local school taxes ranges between $167.5 million and $193.7 million.

Over the ten year period 1969-70 to 1978-79, the total addition to public expenditures caused by the transfers amounts to $1789 million, of which between $376 million and $131 million is reimbursed by the Commonwealth and between $1413 million and $1658 million is paid out of local taxes. To put it in a slightly different manner, the average addition to public expenditures per year is $179 million, the Commonwealth paying between $38 and $13 million, and the communities between $141 and $166 million.

Beyond the ten year period, the operating portion of yearly additional expenditures continues as reported for 1969-70, except for an annual cost inflation. The debt service portion of yearly additional expenditures continues for another fourteen years, with the community share falling at a regular rate and both the community and state share dropping rapidly in the last five years. The total paid on debt service beyond the tenth year amounts to $581.9 million, of which $185.5 million is reimbursed by the state and $396.4 million comes out of local taxes. Note that for the whole period of debt repayment (from 1969-70 to 1993-94), the total amount of debt service created by Catholic school enrollment transfers is $1,120.7 million, of which $316.7 million is reimbursed and $804.2 paid out of local taxes.

The Supplementary Table, presented as a footnote,[38] as well as direct observation of the town-by-town tables, Tables 12, 13, and 14, indicate that the public budgets of larger towns and cities would suffer most--both absolutely and relatively--from a phasing out of Catholic school systems. It was also shown--and it can be seen in Table 12--that if transfers were not accompanied by a commensurate increase in state funding of Chapter 70 reimbursements, poor towns and cities with substantial Catholic school enrollments would find their local tax contribution to operating expenditures of public schools increasing by a far larger percentage than their public school enrollments.

At the risk of being repetitive, it bears emphasizing once more that the figures are intended to show what is saved public budgets by the existence of Catholic school closings. It should also be recalled that the "operating expenditure" estimate is on the low side since it excludes additional costs on such services as pupil transportation, school lunches, and special education of the handicapped. On the other hand, the "debt service" estimate is somewhat inflated by the assumption that all transferred children would require additional new construction for their accommodation in public schools. All in all, however, there is no question that the figures are of the right order of magnitude. It is the hope of the authors that they will provide policy makers--both public and private--with a useful element of their total information.

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TABLE 12

AGGREGATE ADDITION TO LOCAL TAXES OCCASIONED BY CATHOLIC SCHOOL ENROLLMENT TRANSFERS OVER THE TEN YEAR PERIOD 1969-70 TO 1978-79*

	FOR OPERATING EXPENDITURES				FOR OPERATING EXPENDITURES AND DEBT SERVICE				
	ADDITION PER $1000 ASSESSED VALUATION		ADDITION PER $1000 EQUALIZED VALUATION		ADDITION PER $1000 ASSESSED VALUATION		ADDITION PER $1000 EQUALIZED VALUATION		DEBT SERVICE REMAINING BEYOND 1978-79
	MINIMUM	MAXIMUM	MINIMUM	MAXIMUM	MINIMUM	MAXIMUM	MINIMUM	MAXIMUM	
ABINGTON	52.10	70.20	51.60	69.40	75.40	93.40	74.50	92.30	878327.56
ACTON	1.50	10.00	1.50	10.60	2.20	10.90	2.30	11.50	61243.99
ACUSHNET	306.90	342.80	69.10	82.00	506.30	562.20	114.30	126.90	1219276.00
ADAMS	71.30	86.40	72.60	87.90	104.00	119.10	105.90	121.30	1428175.00
AGAWAM	27.70	50.70	11.80	21.60	43.00	66.30	18.20	8.10	599530.81
ALFORD	0.0	2.00	0.0	2.20	0.0	2.00	0.0	2.20	0.0
AMESBURY	128.50	151.30	91.00	107.20	183.00	205.90	129.70	145.90	1357778.00
AMHERST	1.60	9.10	2.00	11.00	2.30	9.80	2.70	11.60	43328.54
ANDOVER	21.00	26.80	26.20	33.50	29.00	34.70	36.20	43.40	1172383.00
ARLINGTON	19.20	32.20	6.50	11.00	27.30	40.20	9.40	13.80	868274.00
ASHBURNHAM	0.0	14.80	0.0	14.30	0.0	14.80	0.0	14.30	0.0
ASHBY	3.70	20.40	4.00	21.20	7.30	23.70	7.60	24.70	34359.21
ASHFIELD	0.0	12.10	0.0	13.40	0.0	12.10	0.0	13.50	0.0
ASHLAND	25.10	40.90	20.60	33.50	38.20	54.10	31.20	44.10	499767.19
ATHOL	4.50	43.70	1.70	17.90	7.60	47.10	3.10	19.30	53769.55
ATTLEBORO	25.90	36.50	27.90	39.40	39.00	49.60	41.90	53.30	1899441.00
AUBURN	25.90	54.70	10.30	21.80	39.30	68.00	15.70	27.20	412345.19
AVON	40.70	79.30	18.50	35.90	66.00	104.70	29.80	47.30	283808.00
AYER	111.20	138.30	53.80	67.10	155.50	182.30	75.40	88.40	328939.56
BARNSTABLE	0.70	6.00	0.0	2.10	1.40	6.40	0.50	2.20	45182.64
BARRE	11.40	78.10	3.10	21.30	18.10	84.70	4.90	22.90	28008.83
BECKET	0.0	3.00	0.0	3.60	0.0	3.00	0.0	3.60	0.0
BEDFORD	9.90	20.30	5.10	10.60	13.80	24.80	7.10	12.70	182271.81
BELCHERTOWN	0.0	16.50	0.0	15.00	0.0	16.50	0.0	15.10	0.0
BELLINGHAM	131.60	174.80	62.30	82.70	193.80	237.00	91.70	112.10	986989.69
BELMONT	37.30	92.90	29.60	31.20	109.00	114.50	36.90	39.60	1626806.00
BERKLEY	11.40	29.90	9.00	23.50	17.70	35.80	13.90	28.10	33629.18
BERLIN	43.70	63.30	47.40	68.70	63.20	83.00	68.60	90.10	182260.25
BERNARDSTON	-1.00	16.30	-0.70	11.60	-1.00	16.30	-0.60	11.60	0.0
BEVERLY	25.10	33.10	26.50	35.00	36.40	44.30	38.50	46.90	2256669.00
BILLERICA	10.20	63.60	3.80	24.20	16.60	70.10	6.30	26.80	213745.62
BLACKSTONE	433.30	508.30	99.70	117.10	661.60	736.70	152.40	169.70	956682.44
BLANDFORD	9.80	24.80	2.30	6.10	15.70	30.70	3.80	7.50	10081.78
BOLTON	3.40	32.20	1.00	11.10	4.40	33.20	1.50	11.50	2989.78
BOSTON	144.20	165.80	119.20	137.30	190.30	212.10	157.50	175.50	70180592.00
BOURNE	1.70	7.50	2.50	9.60	2.70	8.50	3.40	10.80	87039.44
BOXBOROUGH	27.10	77.90	7.40	21.50	34.70	85.40	9.60	23.70	11959.10
BOXFORD	3.90	30.50	1.30	9.40	6.10	32.50	1.90	10.10	18297.86
BOYLSTON	5.00	25.40	5.20	25.90	7.80	28.10	8.00	28.70	33235.14
BRAINTREE	122.30	138.90	45.60	51.90	174.90	191.70	65.30	71.60	4676886.00

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	FOR OPERATING EXPENDITURES				FOR OPERATING EXPENDITURES AND DEBT SERVICE				
	ADDITION PER $1000 ASSESSED VALUATION		ADDITION PER $1000 EQUALIZED VALUATION		ADDITION PER $1000 ASSESSED VALUATION		ADDITION PER $1000 EQUALIZED VALUATION		DEBT SERVICE REMAINING BEYOND 1978-79
	MINIMUM	MAXIMUM	MINIMUM	MAXIMUM	MINIMUM	MAXIMUM	MINIMUM	MAXIMUM	
BREWSTER	3.00	4.00	2.80	3.90	3.70	4.90	3.50	4.60	17938.64
BRIDGEWATER	4.40	23.40	4.00	21.30	7.10	26.40	6.40	23.80	107921.44
BRIMFIELD	3.90	22.20	2.60	14.10	5.30	23.80	3.40	15.20	7474.43
BROCKTON	68.30	92.70	29.30	39.60	102.70	127.10	43.80	54.20	4868104.00
BROOKFIELD	8.40	31.90	6.10	23.20	13.40	37.00	9.80	27.00	33605.98
BROOKLINE	5.80	8.50	3.00	4.30	7.20	9.90	3.70	5.00	365095.19
BUCKLAND	0.10	10.00	0.0	8.40	0.50	10.20	0.40	8.70	3360.60
BURLINGTON	2.40	13.30	2.40	14.10	3.40	14.30	3.70	15.40	158736.06
CAMBRIDGE	94.00	97.90	57.80	60.50	116.70	120.60	71.90	74.30	6553119.00
CANTON	31.60	49.40	12.50	19.30	43.10	61.00	16.80	23.80	467528.50
CARLISLE	19.40	54.10	5.90	16.50	25.70	60.20	7.80	18.30	25030.66
CARVER	7.10	18.10	1.60	4.10	9.60	20.30	2.20	4.60	10835.03
CHARLEMONT	0.0	7.60	0.0	6.40	0.0	7.60	0.0	6.30	0.0
CHARLTON	9.00	53.10	3.50	19.40	15.40	59.70	5.60	21.90	38473.05
CHATHAM	1.30	3.40	0.70	2.00	1.60	3.80	0.90	2.20	12329.92
CHELMSFORD	7.10	40.20	2.60	14.30	13.90	46.70	5.00	16.60	265579.62
CHELSEA	95.10	123.10	67.20	86.60	141.00	169.00	99.30	119.10	2343283.00
CHESHIRE	17.40	31.50	14.70	26.40	25.80	39.80	21.60	33.30	85173.75
CHESTER	-0.70	11.60	-0.70	10.90	-0.70	11.60	-0.60	10.80	0.0
CHESTERFIELD	0.0	3.10	0.0	3.40	0.0	3.10	0.0	3.40	0.0
CHICOPEE	144.00	177.80	60.70	75.10	227.80	261.70	96.00	110.30	6824618.00
CHILMARK	0.0	1.50	0.0	0.70	0.0	1.50	0.0	0.50	0.0
CLARKSBURG	43.90	62.10	43.20	61.20	75.70	94.10	74.40	92.40	206572.37
CLINTON	309.70	353.30	99.90	113.70	451.30	495.00	145.50	159.60	1977597.00
COHASSET	6.90	15.30	2.20	4.80	9.40	17.90	3.00	5.70	57130.14
COLRAIN	0.0	4.20	0.0	2.90	0.0	4.20	0.0	2.90	0.0
CONCORD	32.10	36.50	28.10	31.60	40.10	44.30	35.00	38.60	744397.69
CONWAY	0.0	11.40	0.0	7.20	0.0	11.40	0.0	7.30	0.0
CUMMINGTON	0.0	3.90	0.0	3.20	0.0	3.90	0.0	3.10	0.0
DALTON	53.00	68.80	44.30	57.80	71.40	87.40	59.70	73.10	486375.50
DANVERS	38.00	47.90	42.10	53.00	51.50	61.20	57.00	67.70	1705279.00
DARTMOUTH	63.60	81.50	21.30	27.30	90.60	108.30	30.40	36.30	875371.44
DEDHAM	84.40	97.80	34.10	39.60	116.80	130.30	47.30	52.80	2124380.00
DEERFIELD	4.20	29.50	2.00	14.00	6.50	31.60	3.10	15.10	15690.52
DENNIS	5.60	9.30	2.20	3.60	7.30	10.70	2.90	4.10	33867.09
DIGHTON	47.20	71.30	12.10	18.20	69.60	93.70	17.30	24.00	153150.44
DOUGLAS	7.80	49.50	1.90	12.40	13.90	55.50	3.50	13.90	19792.74
DOVER	2.30	4.10	3.90	6.80	3.10	4.90	5.30	8.40	48925.67
DRACUT	70.50	123.90	23.30	42.10	109.90	163.30	37.20	55.30	757479.44
DUDLEY	53.70	75.20	26.70	37.30	90.20	111.80	44.60	55.30	522677.44

	FOR OPERATING EXPENDITURES				FOR OPERATING EXPENDITURES AND DEBT SERVICE				
	ADDITION PER $1000 ASSESSED VALUATION		ADDITION PER $1000 EQUALIZED VALUATION		ADDITION PER $1000 ASSESSED VALUATION		ADDITION PER $1000 EQUALIZED VALUATION		DEBT SERVICE REMAINING BEYOND 1978-
	MINIMUM	MAXIMUM	MINIMUM	MAXIMUM	MINIMUM	MAXIMUM	MINIMUM	MAXIMUM	
DUNSTABLE	3.80	85.30	1.00	19.80	5.30	86.90	1.20	19.90	1494.89
DUXBURY	7.50	12.90	4.10	7.00	11.10	16.10	6.10	8.80	120262.94
EAST BRIDGEWATE	2.20	19.00	2.00	16.60	4.10	20.80	3.60	18.30	60131.50
EAST BROOKFIELD	0.50	14.20	0.50	14.20	1.00	14.60	1.00	14.60	2989.78
EASTHAM	5.90	6.80	5.10	6.20	7.70	8.80	6.70	7.60	53815.92
EASTHAMPTON	162.60	198.60	62.50	72.50	227.90	254.00	87.50	97.60	1326811.00
EAST LONGMEADOW	8.10	16.50	8.20	17.40	12.20	20.90	12.90	22.00	361878.12
EASTON	1.60	17.00	1.60	15.80	3.30	18.60	3.10	17.30	80654.25
EDGARTOWN	0.0	2.70	0.0	0.80	0.0	2.70	0.0	1.00	0.0
EGREMONT	0.0	2.10	0.0	2.70	0.0	2.10	0.0	2.80	0.0
ERVING	1.50	31.40	0.70	14.00	1.80	32.10	0.80	14.30	1494.89
ESSEX	5.70	9.20	4.40	7.30	7.30	11.00	5.90	8.80	23906.59
EVERETT	88.50	94.00	33.50	35.60	113.70	119.30	43.00	45.10	3287625.00
FAIRHAVEN	177.50	213.30	47.30	56.70	252.20	287.90	67.10	76.60	1318725.00
FALL RIVER	240.70	276.00	104.70	120.10	345.40	380.40	150.10	165.30	12539646.00
FALMOUTH	0.0	5.50	0.0	2.40	0.0	5.60	0.0	2.50	7474.43
FITCHBURG	206.30	232.60	81.90	92.40	301.20	327.80	119.70	130.30	6980295.00
FLORIDA	10.30	36.60	6.00	21.40	18.30	44.80	10.70	26.30	16802.98
FOXBOROUGH	4.20	19.20	3.70	16.60	5.70	20.80	4.90	18.00	77699.31
FRAMINGHAM	34.80	43.20	37.80	47.20	45.50	54.10	49.70	59.00	3455770.00
FRANKLIN	100.50	147.40	52.50	76.80	147.50	194.20	77.00	101.40	1108542.00
FREETOWN	36.70	77.40	12.00	25.30	53.70	94.40	17.40	30.60	90782.44
GARDNER	180.70	203.40	83.40	93.70	245.40	268.00	113.00	123.40	2045264.00
GAY HEAD	0.0	2.20	0.0	0.80	0.0	2.20	0.0	1.00	0.0
GEORGETOWN	-0.60	14.10	-0.70	16.20	-0.60	14.10	-0.60	16.10	3360.60
GILL	5.60	23.60	4.60	18.90	9.20	27.10	7.40	21.70	13453.98
GLOUCESTER	29.20	37.30	33.20	42.40	40.30	48.30	45.00	55.00	1595499.00
GOSHEN	10.90	23.80	2.40	5.80	15.30	28.20	3.60	6.70	4855.48
GOSNOLD	0.0	0.70	0.0	0.0	0.0	0.70	0.0	0.30	0.0
GRAFTON	64.30	111.80	18.70	32.60	97.40	145.10	28.30	42.20	427664.94
GRANBY	7.90	41.60	5.20	26.50	12.20	45.80	7.80	29.20	46905.01
GRANVILLE	-0.60	9.50	0.0	1.40	-0.60	9.50	0.0	1.60	0.0
GREAT BARRINGTO	0.0	3.80	0.0	4.20	0.0	3.80	0.0	4.20	1494.89
GREENFIELD	1.60	10.20	1.60	9.60	2.40	11.10	2.20	10.30	70201.69
GROTON	14.90	27.20	13.20	24.00	19.70	32.10	17.30	23.20	85024.00
GROVELAND	30.10	69.40	16.40	37.90	45.70	85.20	24.90	46.40	113855.69
HADLEY	7.80	19.10	2.50	5.90	10.20	21.50	3.20	6.70	15319.70
HALIFAX	20.80	46.10	7.30	16.20	28.60	53.80	10.00	18.80	38002.74
HAMILTON	2.50	35.20	0.90	15.40	3.90	36.60	1.70	15.90	21658.45
HAMPDEN	4.80	21.50	5.60	25.30	8.50	25.20	10.00	29.70	69089.19

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TABLE 12; CONTINUED

	FOR OPERATING EXPENDITURES				FOR OPERATING EXPENDITURES AND DEBT SERVICE				
	ADDITION PER $1000 ASSESSED VALUATION		ADDITION PER $1000 EQUALIZED VALUATION		ADDITION PER $1000 ASSESSED VALUATION		ADDITION PER $1000 EQUALIZED VALUATION		DEBT SERVICE REMAINING BEYOND 1978-79
	MINIMUM	MAXIMUM	MINIMUM	MAXIMUM	MINIMUM	MAXIMUM	MINIMUM	MAXIMUM	
HANCOCK	6.90	17.90	5.60	14.70	11.10	22.20	9.00	18.10	8969.32
HANOVER	8.40	24.50	10.00	29.10	11.20	27.10	13.30	32.30	130344.75
HANSON	21.10	66.90	7.10	22.60	36.20	82.30	12.10	27.60	127255.50
HARDWICK	193.70	257.10	67.70	89.80	273.90	337.80	95.60	117.90	180984.69
HARVARD	36.00	60.00	14.80	24.60	50.90	75.00	20.80	30.60	106612.81
HARWICH	6.60	7.90	8.50	10.00	8.30	9.60	10.70	12.40	111419.50
HATFIELD	2.90	9.20	3.10	9.80	4.30	10.50	4.50	11.10	16443.75
HAVERHILL	114.80	138.70	51.40	62.40	160.60	184.50	72.20	83.00	3671077.00
HAWLEY	-0.90	12.30	-0.50	7.70	-0.90	12.30	-0.50	7.70	0.0
HEATH	0.0	32.30	0.0	13.10	0.0	32.30	0.0	13.00	0.0
HINGHAM	19.30	29.30	18.40	27.90	26.80	37.00	25.40	35.10	743115.81
HINSDALE	10.90	25.90	12.20	28.70	16.90	31.80	18.80	35.30	44441.00
HOLBROOK	58.90	77.10	59.90	78.30	81.70	99.70	82.80	101.10	894379.81
HOLDEN	7.30	17.60	7.60	18.20	11.40	21.60	11.80	22.30	286545.19
HOLLAND	4.60	16.70	1.40	4.20	7.60	19.60	1.90	5.00	6721.19
HOLLISTON	25.60	63.20	10.60	26.20	39.80	77.30	16.60	32.20	297261.94
HOLYOKE	111.10	130.40	60.40	71.00	165.30	184.80	90.00	100.70	5858842.00
HOPEDALE	2.30	7.60	2.00	6.40	3.50	8.70	2.90	7.20	30245.38
HOPKINTON	8.30	21.10	9.10	22.50	13.00	25.60	13.90	27.40	142303.94
HUBBARDSTON	3.60	56.40	1.00	15.30	5.50	58.50	1.50	15.90	3360.60
HUDSON	141.10	188.90	42.20	56.60	247.60	295.40	74.30	88.60	1711397.00
HULL	5.70	16.60	4.60	13.50	8.70	19.60	7.20	16.70	149395.87
HUNTINGTON	0.0	45.20	0.0	16.90	0.0	45.20	0.0	16.90	0.0
IPSWICH	18.90	25.70	20.00	27.40	25.70	32.70	27.50	35.00	322421.87
KINGSTON	35.70	51.00	16.30	23.30	46.90	62.30	21.40	28.40	125559.12
LAKEVILLE	3.10	12.80	3.40	14.00	4.70	14.40	5.10	15.60	36224.92
LANCASTER	6.80	18.50	9.10	25.00	10.00	21.60	13.50	29.10	71719.75
LANESBOROUGH	11.80	26.80	10.40	24.10	16.80	31.80	15.00	28.50	66122.62
LAWRENCE	218.30	243.80	89.20	99.60	327.30	352.60	133.50	143.90	10871201.00
LEE	28.80	40.40	29.70	41.80	44.80	56.50	46.30	58.40	442262.50
LEICESTER	104.80	141.90	48.40	65.60	157.60	194.60	72.80	89.80	762508.31
LENOX	4.10	8.90	4.00	8.80	8.20	12.70	8.10	12.60	110028.81
LEOMINSTER	53.60	63.70	56.80	67.30	82.30	92.10	87.00	97.40	3875933.00
LEVERETT	-1.00	16.50	-0.20	6.20	-1.00	16.50	-0.30	6.20	0.0
LEXINGTON	5.30	15.60	5.40	16.30	7.10	17.30	7.40	18.10	331877.00
LEYDEN	-3.30	55.20	-1.10	17.00	-3.30	55.20	-0.90	17.00	0.0
LINCOLN	6.00	10.10	5.30	8.80	7.40	11.40	6.40	9.90	60884.75
LITTLETON	0.30	10.10	0.30	9.30	0.70	10.30	0.60	9.50	498418.31
LONGMEADOW	16.40	20.70	15.80	20.00	21.50	25.90	20.70	25.00	498418.31
LOWELL	231.50	265.90	106.30	122.40	325.50	360.20	149.60	165.60	13059098.00

TABLE 12: CONTINUED

	FOR OPERATING EXPENDITURES				FOR OPERATING EXPENDITURES AND DEBT SERVICE				
	ADDITION PER $1000 ASSESSED VALUATION		ADDITION PER $1000 EQUALIZED VALUATION		ADDITION PER $1000 ASSESSED VALUATION		ADDITION PER $1000 EQUALIZED VALUATION		DEBT SERVICE REMAINING BEYOND 1978-79
	MINIMUM	MAXIMUM	MINIMUM	MAXIMUM	MINIMUM	MAXIMUM	MINIMUM	MAXIMUM	
LUDLOW	30.00	46.70	28.00	43.70	48.30	65.10	45.10	60.80	1090405.00
LUNENBURG	18.30	57.40	6.70	21.20	26.50	65.40	9.80	24.20	100523.69
LYNN	139.30	163.80	46.40	54.70	200.40	224.90	66.80	75.00	8539033.00
LYNNFIELD	18.50	24.10	20.30	26.50	24.80	30.60	27.30	33.70	448440.50
MALDEN	77.80	99.50	41.00	52.30	116.50	138.10	61.40	72.70	4021309.00
MANCHESTER	6.60	8.50	6.80	9.00	8.80	10.30	9.40	11.50	124376.81
MANSFIELD	9.60	27.30	8.40	24.10	15.00	32.80	13.30	29.00	174438.12
MARBLEHEAD	59.60	66.80	22.60	25.50	81.60	88.90	31.00	33.80	1144740.00
MARION	3.30	6.60	3.00	5.30	5.20	8.00	4.10	6.30	35926.45
MARLBOROUGH	119.00	160.20	40.70	54.80	191.90	233.00	65.60	79.70	2413243.00
MARSHFIELD	3.50	10.30	3.90	11.50	4.90	11.60	5.40	12.80	106461.31
MASHPEE	0.0	3.20	0.0	0.80	0.0	3.20	0.0	0.90	0.0
MATTAPOISETT	10.40	13.90	9.30	12.70	16.70	20.50	15.30	18.70	151754.37
MAYNARD	26.60	35.20	25.20	33.50	35.20	44.10	33.30	41.80	306742.00
MEDFIELD	5.70	20.50	6.00	21.90	8.60	23.70	9.10	25.00	126960.94
MEDFORD	140.00	167.50	70.20	84.10	196.50	223.90	85.30	112.40	6569283.00
MEDWAY	1.20	19.70	1.50	22.00	3.00	21.40	3.30	23.70	59007.46
MELROSE	66.70	91.00	22.20	30.50	93.20	117.50	31.30	39.40	1479590.00
MENDON	4.90	16.60	4.70	15.90	7.80	19.50	7.50	18.80	38090.63
MERRIMAC	0.30	23.70	0.30	21.30	1.40	24.90	1.30	22.20	10464.21
METHUEN	250.30	284.30	81.90	92.90	363.10	402.10	120.40	131.50	5121841.00
MIDDLEBOROUGH	12.30	28.40	10.20	24.00	18.40	34.60	15.50	29.20	233195.25
MIDDLEFIELD	0.0	7.00	0.0	3.80	0.0	7.00	0.0	4.00	0.0
MIDDLETON	2.30	22.30	2.30	21.70	3.70	23.60	3.60	23.00	18309.47
MILFORD	142.50	168.40	44.50	52.60	221.70	247.40	69.30	77.30	1753756.00
MILLBURY	104.30	164.00	29.10	45.80	175.60	235.40	49.00	65.70	779735.00
MILLIS	7.00	18.70	6.30	17.30	11.10	22.70	10.30	21.00	123229.56
MILLVILLE	142.10	226.80	33.50	53.60	239.50	324.00	56.40	76.30	143022.25
MILTON	211.30	219.20	63.80	66.10	281.30	289.10	85.00	87.30	4575772.00
MONROE	39.90	44.30	22.40	24.60	53.80	58.10	30.00	32.40	13442.38
MONSON	3.40	12.80	3.60	13.30	5.40	14.70	5.60	15.30	50432.17
MONTAGUE	11.50	25.40	9.70	21.50	16.90	30.60	14.30	25.90	153315.19
MONTEREY	0.0	7.70	0.0	3.00	0.0	7.70	0.0	3.10	0.0
MONTGOMERY	3.00	12.00	3.00	11.90	5.40	14.40	5.30	14.00	4855.48
MOUNT WASHINGTO	0.0	1.50	0.0	0.60	0.0	1.50	0.0	0.50	0.0
NAHANT	38.00	48.70	27.20	34.80	54.60	65.30	39.10	46.80	259970.94
NANTUCKET	1.60	5.50	0.60	1.40	2.30	6.20	0.70	1.80	16802.98
NATICK	20.20	28.70	16.80	23.50	28.30	36.50	23.40	30.20	1302731.00
NEEDHAM	26.80	29.50	26.50	28.80	34.90	37.70	34.20	36.90	2077609.00
NEW ASHFORD	20.20	23.10	23.30	26.40	24.80	27.60	28.50	31.80	7845.26

TABLE 12: CONTINUED

	FOR OPERATING EXPENDITURES				FOR OPERATING EXPENDITURES AND DEBT SERVICE				DEBT SERVICE REMAINING BEYOND 1978-79
	ADDITION PER $1000 ASSESSED VALUATION		ADDITION PER $1000 EQUALIZED VALUATION		ADDITION PER $1000 ASSESSED VALUATION		ADDITION PER $1000 EQUALIZED VALUATION		
	MINIMUM	MAXIMUM	MINIMUM	MAXIMUM	MINIMUM	MAXIMUM	MINIMUM	MAXIMUM	
NEW BEDFORD	112.90	141.30	57.40	72.10	181.10	209.40	92.40	196.80	10487852.00
NEW BRAINTREE	9.30	23.20	10.00	24.80	13.90	27.70	14.80	29.50	10835.03
NEWBURY	10.30	51.70	3.40	16.50	13.40	54.90	4.30	17.40	15319.70
NEWBURYPORT	26.90	47.20	13.40	23.40	44.60	64.80	22.10	32.10	490857.44
NEW MARLBOROUGH	0.0	3.40	0.0	2.20	0.0	3.40	0.0	2.20	0.0
NEW SALEM	-2.60	45.10	-1.10	17.30	-2.60	45.10	-0.90	17.40	0.0
NEWTON	2.40	14.60	4.60	7.20	12.30	17.20	6.10	8.60	949843.69
NORFOLK	2.60	7.40	2.90	8.30	3.30	8.30	3.70	9.30	15690.52
NORTH ADAMS	60.70	74.80	57.70	71.20	89.40	103.50	84.90	98.30	2132581.00
NORTHAMPTON	95.60	118.20	35.00	43.20	132.90	155.30	48.70	56.90	1677363.00
NORTH ANDOVER	137.70	148.50	40.00	43.20	182.70	193.80	53.10	56.30	1121809.00
NORTH ATTLEBORO	123.60	149.30	48.30	58.50	184.50	210.30	72.20	82.30	1608657.00
NORTHBOROUGH	7.60	28.20	7.60	23.40	11.70	32.10	11.80	32.30	173638.44
NORTHBRIDGE	231.70	273.20	53.90	63.80	344.80	386.50	80.20	89.90	1098024.00
NORTH BROOKFIEL	48.90	62.70	49.30	63.00	80.50	94.40	80.80	94.80	404254.06
NORTHFIELD	1.70	14.60	1.50	11.80	2.50	15.40	2.00	12.60	9710.96
NORTH READING	1.40	15.60	1.40	14.80	2.20	16.30	2.10	15.50	43687.77
NORTON	6.40	23.80	5.90	22.40	9.70	27.10	9.10	25.40	92254.12
NORWELL	6.50	17.30	7.30	19.70	9.50	20.40	10.70	23.00	145270.44
NORWOOD	101.10	121.70	42.70	51.20	146.30	167.10	61.70	70.50	3052569.00
OAK BLUFFS	0.0	2.90	0.0	1.30	0.0	2.90	0.0	1.20	0.0
OAKHAM	-4.00	65.60	-0.90	13.60	-4.00	65.60	-0.70	13.50	0.0
ORANGE	0.40	32.00	0.30	22.00	0.90	32.60	0.60	22.40	6499.44
ORLEANS	7.20	8.60	6.40	7.60	9.10	10.60	8.20	9.50	77722.81
OTIS	0.0	4.20	0.0	2.00	0.0	4.20	0.0	1.90	0.0
OXFORD	27.90	69.40	15.10	37.60	48.60	90.10	26.40	49.00	392331.19
PALMER	92.60	107.70	19.70	22.90	134.10	149.20	28.40	31.60	503638.37
PAXTON	26.30	57.10	11.30	24.80	41.70	72.80	18.10	31.70	105138.06
PEABODY	101.60	135.10	37.80	50.30	145.20	178.70	54.10	66.60	3833065.00
PELHAM	-0.60	14.20	0.0	3.50	-0.60	14.20	0.0	3.50	0.0
PEMBROKE	5.70	20.80	5.20	19.20	9.40	24.60	8.70	22.80	131304.37
PEPPERELL	5.60	27.00	5.30	24.00	9.20	30.00	8.20	26.80	51567.82
PERU	0.0	8.70	0.0	2.90	0.0	8.70	0.0	2.80	0.0
PETERSHAM	10.20	22.90	9.00	20.20	14.90	27.60	13.10	24.30	23819.74
PHILLIPSTON	-2.90	49.00	-1.00	15.70	-2.90	49.00	-0.80	15.70	0.0
PITTSFIELD	46.30	55.00	37.70	44.60	65.60	74.00	53.40	60.30	5031017.00
PLAINFIELD	-0.40	8.80	0.0	2.20	-0.40	8.80	0.0	2.10	0.0
PLAINVILLE	125.70	174.90	35.10	48.90	174.20	223.50	48.60	62.40	262097.69
PLYMOUTH	33.80	40.50	11.60	14.10	43.00	54.70	16.70	19.10	710337.56
PLYMPTON	4.40	19.80	5.10	21.10	6.60	20.80	7.30	23.10	10835.03

TABLE 12: CONTINUED

	FOR OPERATING EXPENDITURES				FOR OPERATING EXPENDITURES AND DEBT SERVICE				DEBT SERVICE REMAINING BEYOND 1978-79
	ADDITION PER $1000 ASSESSED VALUATION		ADDITION PER $1000 EQUALIZED VALUATION		ADDITION PER $1000 ASSESSED VALUATION		ADDITION PER $1000 EQUALIZED VALUATION		
	MINIMUM	MAXIMUM	MINIMUM	MAXIMUM	MINIMUM	MAXIMUM	MINIMUM	MAXIMUM	
PRINCETON	15.90	61.50	5.50	21.10	28.30	73.90	9.80	25.50	31740.25
PROVINCETOWN	31.30	35.60	11.70	13.20	42.20	46.50	15.70	17.30	106126.50
QUINCY	84.10	92.80	28.90	32.10	114.60	123.20	39.60	42.60	5513756.00
RANDOLPH	26.50	43.50	26.50	43.50	41.10	58.10	41.10	58.10	1403382.00
RAYNHAM	19.30	58.90	8.20	25.20	30.70	70.20	13.20	30.10	128849.87
READING	28.50	37.30	30.90	40.30	41.20	49.70	44.40	53.50	1543240.00
REHOBOTH	1.40	14.40	1.50	15.40	2.20	15.10	2.40	16.20	25019.05
REVERE	72.60	90.00	30.10	37.40	102.30	119.60	42.60	49.80	2499470.00
RICHMOND	3.50	37.70	1.50	17.30	6.70	40.90	3.00	18.60	6350.37
ROCHESTER	1.20	8.60	0.90	7.10	1.60	8.80	1.30	7.40	4855.48
ROCKLAND	35.50	53.20	36.90	55.10	55.10	72.70	57.10	75.30	1055349.00
ROCKPORT	3.30	5.20	3.60	5.70	4.90	6.80	5.30	7.30	91871.75
ROWE	0.0	0.80	0.0	0.50	0.0	0.80	0.0	0.40	0.0
ROWLEY	9.80	25.90	8.90	23.80	12.60	29.00	11.50	26.60	29897.76
ROYALSTON	-2.40	38.00	-0.80	11.90	-2.40	38.00	-0.70	12.00	0.0
RUSSELL	31.00	49.80	9.30	15.20	42.50	61.40	13.00	18.80	39956.34
RUTLAND	7.00	23.20	5.10	16.80	11.30	27.60	8.20	20.00	47048.36
SALEM	156.70	171.00	75.30	82.00	212.90	226.90	102.20	108.90	5098698.00
SALISBURY	3.00	21.50	0.70	6.00	4.40	23.10	1.20	6.40	13442.38
SANDISFIELD	0.0	6.40	0.0	3.10	0.0	6.40	0.0	3.10	0.0
SANDWICH	0.0	2.10	0.0	2.10	0.0	2.10	0.0	2.30	3360.60
SAUGUS	13.40	39.90	5.00	14.60	19.40	46.10	7.10	16.90	273819.00
SAVOY	63.00	73.30	65.80	76.60	75.80	86.20	79.40	90.30	18309.47
SCITUATE	7.70	16.30	7.00	14.80	12.00	20.80	10.80	18.70	479823.50
SEEKONK	8.10	26.70	4.50	14.70	13.00	31.60	7.20	17.50	163185.81
SHARON	2.40	15.90	2.40	16.40	3.30	17.20	3.40	17.50	72461.44
SHEFFIELD	-1.30	21.00	-0.50	8.10	-1.30	21.00	-0.40	8.20	0.0
SHELBURNE	-1.40	24.30	-0.40	7.10	-1.40	24.30	-0.30	7.00	0.0
SHERBORN	4.00	7.40	3.70	7.10	5.30	8.70	5.00	8.20	31369.43
SHIRLEY	157.60	230.30	66.50	97.30	228.80	301.60	96.60	127.40	211321.31
SHREWSBURY	33.20	45.30	36.30	49.70	47.00	59.20	51.30	64.60	1229938.00
SHUTESBURY	5.70	12.10	3.10	6.60	6.90	13.20	3.70	7.10	1494.89
SOMERSET	45.60	51.60	13.80	15.50	66.50	72.60	20.10	22.00	1270097.00
SOMERVILLE	193.60	223.90	88.10	102.00	284.70	315.30	129.70	143.60	12390134.00
SOUTHAMPTON	13.80	48.80	5.50	18.70	21.70	56.60	8.30	21.70	33629.18
SOUTHBOROUGH	9.60	20.70	11.60	24.40	13.10	23.90	15.70	28.60	111293.62
SOUTHBRIDGE	227.10	256.00	69.00	77.50	328.40	357.30	99.60	108.40	2119743.00
SOUTH HADLEY	84.00	114.20	38.80	52.70	115.50	145.70	53.20	67.10	880314.62
SOUTHWICK	2.70	17.80	2.50	15.30	4.20	18.90	3.80	17.10	30639.40
SPENCER	201.10	268.00	41.90	55.80	287.70	354.50	60.00	73.90	557773.62

TABLE 12: CONTINUED

	FOR OPERATING EXPENDITURES				FOR OPERATING EXPENDITURES AND DEBT SERVICE				
	ADDITION PER $1000 ASSESSED VALUATION		ADDITION PER $1000 EQUALIZED VALUATION		ADDITION PER $1000 ASSESSED VALUATION		ADDITION PER $1000 EQUALIZED VALUATION		DEBT SERVICE REMAINING BEYOND 1978-79
	MINIMUM	MAXIMUM	MINIMUM	MAXIMUM	MINIMUM	MAXIMUM	MINIMUM	MAXIMUM	
SPRINGFIELD	65.60	80.80	56.40	69.50	96.60	111.70	83.00	96.00	17529136.00
STERLING	23.60	74.10	6.70	21.10	33.10	83.30	9.40	23.70	47071.57
STOCKBRIDGE	0.0	2.80	0.0	2.30	0.0	2.80	0.0	2.30	0.0
STONEHAM	78.90	100.00	28.10	35.60	110.40	131.60	39.40	46.90	1203823.00
STOUGHTON	47.70	90.90	19.50	37.40	72.20	115.40	29.60	47.20	773379.56
STOW	6.30	11.30	6.30	11.50	8.30	13.50	8.40	13.60	40350.37
STURBRIDGE	14.10	20.80	16.50	24.40	20.70	27.40	24.20	32.00	195714.19
SUDBURY	7.50	34.40	2.60	12.00	11.20	37.90	3.90	13.10	112417.75
SUNDERLAND	0.0	8.90	0.0	7.70	0.0	8.90	0.0	7.90	0.0
SUTTON	31.10	60.40	17.30	33.70	46.40	75.90	25.90	42.40	141944.62
SWAMPSCOTT	37.40	40.10	31.30	33.40	46.30	48.80	38.60	40.70	811366.37
SWANSEA	158.10	199.50	31.90	40.50	244.10	285.40	49.40	57.80	956138.87
TAUNTON	189.60	223.70	75.70	89.50	292.90	327.20	117.10	130.80	5649024.00
TEMPLETON	1.70	25.30	1.70	24.90	3.20	26.60	3.10	26.00	18497.64
TEWKSBURY	72.20	143.30	27.80	45.30	110.90	182.20	35.00	57.50	831139.69
TISBURY	0.30	7.50	0.0	2.10	0.80	7.90	0.20	2.20	1494.89
TOLLAND	0.0	4.80	0.0	1.30	0.0	4.80	0.0	1.20	0.0
TOPSFIELD	3.00	17.70	2.20	11.80	4.60	19.30	3.10	12.90	41822.04
TOWNSEND	3.80	25.60	3.10	22.80	5.70	27.80	5.10	24.70	31369.43
TRURO	0.0	2.10	0.0	0.60	0.0	2.10	0.0	0.50	0.0
TYNGSBOROUGH	84.00	155.60	18.10	33.50	109.30	181.00	23.50	38.90	88905.12
TYRINGHAM	0.0	2.90	0.0	1.40	0.0	2.90	0.0	1.50	0.0
UPTON	8.80	24.80	8.30	23.70	14.10	30.30	13.50	29.10	74315.50
UXBRIDGE	235.80	282.40	53.90	70.60	353.00	399.40	88.10	99.70	920272.06
WAKEFIELD	21.50	30.70	9.50	13.60	32.50	41.90	14.30	18.50	742948.75
WALES	0.0	9.40	0.0	7.50	0.0	9.40	0.0	7.60	0.0
WALPOLE	35.40	57.00	13.60	22.00	47.40	69.00	18.30	26.70	409611.31
WALTHAM	96.70	103.80	41.30	44.20	128.60	135.60	54.80	57.80	4599181.00
WARE	133.80	152.60	44.90	51.10	194.30	213.00	65.00	71.30	613659.19
WAREHAM	6.40	14.40	2.20	4.90	10.60	18.30	3.60	6.10	126590.12
WARREN	40.40	50.90	39.40	49.80	61.20	71.80	59.90	70.30	294414.69
WARWICK	0.0	20.80	0.0	5.60	0.0	20.80	0.0	5.40	0.0
WASHINGTON	0.0	12.60	0.0	19.70	0.0	12.60	0.0	19.60	0.0
WATERTOWN	85.30	92.80	30.50	33.20	116.30	123.70	41.70	44.40	2703507.00
WAYLAND	9.50	27.60	3.40	10.00	13.50	32.00	4.80	11.40	158036.12
WEBSTER	175.70	186.70	64.90	69.80	262.20	275.30	96.80	101.70	1980499.00
WELLESLEY	17.10	19.60	17.00	19.30	21.70	24.00	21.50	23.80	1066243.00
WELLFLEET	0.60	1.50	0.30	1.20	0.70	1.80	0.50	1.30	6350.37
WENDELL	44.90	87.00	17.90	34.80	53.50	95.70	21.30	38.20	4484.66
WENHAM	18.40	27.90	7.30	11.00	27.50	36.90	10.80	14.50	93366.62

TABLE 12: CONTINUED

	FOR OPERATING EXPENDITURES				FOR OPERATING EXPENDITURES AND DEBT SERVICE				
	ADDITION PER $1000 ASSESSED VALUATION		ADDITION PER $1000 EQUALIZED VALUATION		ADDITION PER $1000 ASSESSED VALUATION		ADDITION PER $1000 EQUALIZED VALUATION		DEBT SERVICE REMAINING BEYOND 1978-79
	MINIMUM	MAXIMUM	MINIMUM	MAXIMUM	MINIMUM	MAXIMUM	MINIMUM	MAXIMUM	
WESTBOROUGH	12.20	34.60	4.70	13.10	20.90	43.10	8.00	16.40	201264.75
WEST BOYLSTON	12.50	27.20	12.20	26.60	18.90	33.50	18.40	32.70	208009.19
WEST BRIDGEWATE	3.20	17.60	3.10	17.50	4.80	19.50	4.70	19.20	52657.09
WEST BROOKFIELD	3.20	6.70	3.30	8.80	5.20	10.50	5.40	10.90	26884.78
WESTFIELD	31.90	43.60	28.90	39.50	47.80	59.60	43.60	54.30	2001405.00
WESTFORD	8.30	20.40	8.10	19.90	11.60	23.70	11.20	23.00	138051.87
WESTHAMPTON	6.80	13.10	5.40	10.60	10.00	16.20	8.10	13.10	12700.74
WESTMINSTER	4.40	19.00	4.70	19.60	6.40	20.90	6.60	21.60	40338.77
WEST NEWBURY	-0.70	11.00	-0.70	10.70	-0.70	11.00	-0.60	10.70	0.0
WESTON	2.50	5.10	2.80	5.50	3.20	5.90	3.50	6.40	85521.31
WESTPORT	142.70	159.80	43.20	54.10	200.50	217.60	67.80	73.60	698439.00
WEST SPRINGFIEL	45.10	51.10	20.80	23.50	62.10	68.00	28.60	31.30	1514800.00
WEST STOCKBRIDG	7.10	16.20	6.30	14.60	11.80	20.80	10.60	18.70	33605.98
WEST TISBURY	0.0	2.30	0.0	0.70	0.0	2.30	0.0	0.70	0.0
WESTWOOD	-1.00	15.90	-0.20	5.90	-1.00	15.90	-0.30	5.90	0.0
WEYMOUTH	62.70	75.50	27.10	32.40	91.00	103.60	39.20	44.60	3872937.00
WHATELY	4.60	21.80	1.40	6.90	7.40	24.70	2.30	7.90	6721.19
WHITMAN	22.40	72.40	5.80	19.20	38.00	88.00	10.00	23.20	248695.44
WILBRAHAM	9.80	17.70	10.30	18.60	14.50	22.40	15.20	23.50	345840.06
WILLIAMSBURG	4.20	25.10	3.20	19.90	6.40	27.30	5.00	21.50	17927.04
WILLIAMSTOWN	5.50	12.20	4.40	10.20	7.90	14.40	6.60	12.00	94490.69
WILMINGTON	0.70	10.10	0.70	11.40	0.80	10.60	0.90	12.00	45182.64
WINCHENDON	2.70	38.00	1.60	23.00	5.40	40.70	3.30	24.70	40327.18
WINCHESTER	40.70	46.00	21.70	24.70	53.80	59.10	28.90	31.70	1185585.00
WINDSOR	4.80	7.70	6.10	10.20	6.00	8.90	7.90	11.70	4484.66
WINTHROP	55.70	66.50	45.40	54.20	80.20	90.90	65.40	74.10	1739099.00
WOBURN	51.80	73.30	25.40	36.10	76.90	98.30	37.90	48.50	2105425.00
WORCESTER	107.30	135.40	71.90	90.90	153.10	181.10	102.50	121.30	13101184.00
WORTHINGTON	0.0	4.00	0.0	4.00	0.0	4.00	0.0	4.00	0.0
WRENTHAM	7.30	17.20	7.20	16.40	10.40	20.10	9.90	19.20	75875.50
YARMOUTH	1.70	5.60	0.70	2.00	2.60	6.40	0.90	2.30	22423.31

TABLE 13

ADDITIONAL EXPENDITURES OUT OF LOCAL TAXES OCCASIONED BY
TRANSFER OF CATHOLIC SCHOOL CHILDREN IN
1978-79, FIVE YEARS AFTER THE END OF THE TRANSFER SEQUENCE *

	FOR OPERATING EXPENDITURES						FOR OPERATING EXPENDITURES AND DEBT SERVICE					
	PERCENTAGE ADDITION		ADDITION PER $1000 ASSESSED VALUATION		ADDITION PER $1000 EQUALIZED VALUATION		ADDITION PER $1000 ASSESSED VALUATION		ADDITION PER $1000 EQUALIZED VALUATION		TOTAL ADDITION (IN $1000 ROUNDED TO NEAREST THOUSAND	
	MINIMUM	MAXIMUM	MINIMUM	MAXIMUM	MINIMUM	MAXIMUM	MINIMUM	MAXIMUM	MINIMUM	MAXIMUM	MINIMUM	MAXIMUM
ABINGTON	19	27	6.3	8.9	6.2	8.8	8.5	11.2	8.4	11.1	379	[illegible]
ACTON	1	6	0.2	1.5	0.2	1.6	0.3	1.6	0.3	1.6	19	117
ACUSHNET	55	69	36.6	45.0	8.2	10.2	56.9	65.4	12.8	14.7	365	441
ADAMS	36	46	9.0	11.2	9.1	11.4	12.5	14.7	12.7	15.0	564	[illegible]
AGAWAM	6	12	3.6	7.0	1.5	3.0	5.3	8.7	2.2	3.7	201	334
ALFORD	-0	2	-0.0	0.2	-0.0	0.3	-0.0	0.2	-0.0	.3	-0	1
AMESBURY	42	51	15.9	19.3	11.3	13.7	21.6	25.0	15.3	17.7	580	672
AMHERST	1	5	0.2	1.4	0.3	1.6	0.3	1.4	0.4	1.7	21	94
ANDOVER	14	19	2.6	3.5	3.2	4.3	3.4	4.3	4.2	5.3	560	[illegible]
ARLINGTON	5	8	2.7	4.6	0.9	1.6	3.7	5.6	1.3	1.9	357	544
ASHBURNHAM	0	6	0.0	2.2	0.0	2.1	0.0	2.2	0.0	2.1	0	29
ASHBY	2	11	0.5	3.0	0.6	3.1	0.9	3.4	1.0	3.6	9	31
ASHFIELD	0	6	0.0	1.8	0.0	2.0	0.0	1.8	0.0	2.0	0	11
ASHLAND	9	16	3.3	5.6	2.7	4.6	4.7	7.1	3.9	5.8	172	258
ATHOL	1	8	0.6	6.4	0.3	2.6	1.0	6.8	0.4	2.8	15	99
ATTLEBORO	13	19	3.3	4.9	3.6	5.3	4.8	6.4	5.1	6.9	684	913
AUBURN	5	10	3.4	7.7	1.4	3.1	4.9	9.2	2.0	3.7	144	269
AVON	7	15	5.6	11.3	2.5	5.1	8.6	14.3	3.9	6.5	85	142
AYER	32	42	14.1	17.9	6.8	8.7	18.5	22.3	9.0	10.8	161	195
BARNSTABLE	0	2	0.1	0.9	0.0	0.3	0.2	1.0	0.1	.3	14	75
BARRE	1	8	1.5	11.4	0.4	3.1	2.3	12.2	0.6	3.3	9	46
BECKET	0	2	0.0	0.5	0.0	0.6	0.0	0.5	0.0	.5	0	4
BEDFORD	2	5	1.3	3.0	0.7	1.5	1.8	3.4	0.9	1.8	79	152
BELCHERTOWN	0	6	0.0	2.4	0.0	2.2	0.0	2.4	0.0	2.2	0	41
BELLINGHAM	27	38	15.9	22.2	7.5	10.5	22.2	28.5	10.5	13.5	399	513
BELMONT	21	23	11.2	12.0	3.8	4.1	13.5	14.3	4.5	4.8	1072	1139
BERKLEY	4	12	1.4	4.2	1.1	3.3	2.1	4.8	1.6	3.8	12	28
BERLIN	16	24	5.8	8.7	6.3	9.5	8.1	11.0	8.7	11.9	70	95
BERNARDSTON	-0	9	-0.1	2.5	-0.1	1.8	-0.1	2.5	-0.1	1.8	-0	13
BEVERLY	15	21	3.1	4.3	3.3	4.6	4.3	5.5	4.6	5.8	916	1173
BILLERICA	1	11	1.3	9.3	0.5	3.6	2.0	10.0	0.8	3.8	71	358
BLACKSTONE	64	79	53.4	64.5	12.3	14.9	77.5	88.6	17.8	20.4	348	393
BLANDFORD	1	4	1.4	3.7	0.3	0.9	2.1	4.4	0.5	1.1	3	6
BOLTON	0	5	0.4	4.7	0.1	1.6	0.5	4.8	0.2	1.7	2	16
BOSTON	56	67	18.2	21.5	15.1	17.8	23.2	26.5	19.2	21.9	35564	40558
BOURNE	2	8	0.2	1.1	0.3	1.4	0.3	1.2	0.4	1.5	30	101
BOXBOROUGH	3	8	3.3	10.9	0.9	3.0	4.1	11.6	1.1	3.2	7	21
BOXFORD	1	5	0.5	4.5	0.2	1.4	0.8	4.8	0.2	1.5	6	37
BOYLSTON	2	9	0.7	3.7	0.7	3.8	1.0	4.0	1.0	4.1	11	[illegible]
BRAINTREE	25	29	16.1	18.6	6.0	6.9	21.9	24.5	8.2	9.1	1493	2111
BREWSTER	5	7	0.4	0.5	0.4	0.5	0.5	0.6	0.4	.6	13	15
BRIDGEWATER	1	9	0.6	3.4	0.5	3.1	0.9	3.4	0.8	3.4	31	126
BRIMFIELD	1	6	0.5	3.2	0.3	2.0	0.6	3.4	0.4	2.1	3	13
BROCKTON	14	21	8.5	12.2	3.6	5.2	12.2	15.6	5.2	6.7	1516	[illegible]
BROOKFIELD	2	9	1.2	4.7	0.9	3.4	1.8	5.3	1.3	3.8	10	31
BROOKLINE	2	4	0.8	1.2	0.4	0.6	0.9	1.3	0.5	.7	226	[illegible]
BUCKLAND	0	4	0.0	1.5	0.0	1.3	0.1	1.5	0.1	1.3	1	13
BURLINGTON	1	7	0.3	1.9	0.3	2.1	0.4	2.1	0.5	2.2	59	254
CAMBRIDGE	35	37	12.2	12.8	7.5	7.9	14.7	15.3	9.0	9.4	4337	4511
CANT	[illegible]	10	4.5	7.2	1.8	2.8	5.9	8.0	2.3	3.3	212	[illegible]

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	FOR OPERATING EXPENDITURES						FOR OPERATING EXPENDITURES AND DEBT SERVICE					
	PERCENTAGE ADDITION		ADDITION PER $1000 ASSESSED VALUATION		ADDITION PER $1000 EQUALIZED VALUATION		ADDITION PER $1000 ASSESSED VALUATION		ADDITION PER $1000 EQUALIZED VALUATION		TOTAL ADDITION (IN $1000 ROUNDED TO NEAREST THOUSAND)	
	MINIMUM	MAXIMUM	MINIMUM	MAXIMUM	MINIMUM	MAXIMUM	MINIMUM	MAXIMUM	MINIMUM	MAXIMUM	MINIMUM	MAXIMUM
CARLISLE	2	7	2.6	7.7	0.8	2.4	3.2	8.4	1.0	2.5	13	34
CARVER	1	3	0.9	2.6	0.2	0.6	1.2	2.8	0.3	.6	6	14
CHARLEMONT	-0	2	-0.0	1.0	-0.0	0.9	-0.0	1.0	-0.0	.9	-0	4
CHARLTON	1	10	1.3	7.9	0.5	2.9	2.0	8.6	0.7	3.1	12	50
CHATHAM	1	2	0.2	0.5	0.1	0.3	0.2	0.5	0.1	.3	7	20
CHELMSFORD	2	11	0.9	5.7	0.3	2.0	1.7	6.5	0.6	2.3	65	254
CHELSEA	26	36	11.8	15.9	8.3	11.2	16.6	20.8	11.7	14.6	903	1127
CHESHIRE	7	13	2.2	4.3	1.9	3.6	3.1	5.2	2.6	4.4	32	54
CHESTER	-0	4	-0.1	1.8	-0.1	1.7	-0.1	1.8	-0.0	1.7	-0	8
CHESTERFIELD	0	2	0.0	0.5	0.0	0.5	0.0	0.5	0.0	.5	0	3
CHICOPEE	38	49	17.7	22.7	7.5	9.6	26.5	31.5	11.2	13.3	2291	2724
CHILMARK	-0	1	-0.0	0.3	-0.0	0.1	-0.0	0.3	-0.0	.1	-0	1
CLARKSBURG	21	32	5.6	8.2	5.5	8.1	9.1	11.8	8.9	11.6	58	75
CLINTON	57	68	33.5	45.0	12.4	14.5	53.4	59.9	17.2	19.3	791	888
COHASSET	1	3	1.0	2.3	0.3	0.7	1.3	2.6	0.4	.8	25	48
COLRAIN	-0	2	-0.0	0.6	-0.0	0.4	-0.0	0.6	-0.0	.4	-0	5
CONCORD	12	14	4.2	4.9	3.7	4.2	5.1	5.7	4.4	5.0	488	549
CONWAY	0	4	0.0	1.7	0.0	1.1	0.0	1.7	0.0	1.1	0	5
CUMMINGTON	-0	2	-0.0	0.6	-0.0	0.5	-0.0	0.6	-0.0	.5	-0	2
DALTON	18	25	6.4	8.8	5.4	7.4	8.3	10.7	6.9	8.9	250	321
DANVERS	19	26	4.7	6.2	5.2	6.8	6.1	7.6	6.7	8.4	837	1040
DARTMOUTH	13	17	8.2	10.9	2.7	3.6	11.1	13.8	3.7	4.6	365	453
DEDHAM	19	23	10.9	12.9	4.4	5.2	14.4	16.4	5.8	6.6	962	1098
DEERFIELD	1	7	0.5	4.3	0.3	2.0	0.8	4.5	0.4	2.1	6	34
DENNIS	2	4	0.7	1.3	0.3	0.5	0.9	1.4	0.3	.5	26	42
DIGHTON	7	11	6.2	9.9	1.6	2.5	8.7	12.4	2.2	3.2	58	[illegible]
DOUGLAS	1	8	1.2	7.4	0.3	1.9	1.9	8.1	0.5	2.0	6	[illegible]
DOVER	2	4	0.3	0.6	0.5	1.0	0.4	0.7	0.7	1.1	21	[illegible]
DRACUT	11	23	8.5	16.5	2.9	5.6	12.5	20.5	4.2	6.9	267	438
DUDLEY	18	28	6.7	9.9	3.3	4.9	10.6	13.8	5.2	6.8	157	205
DUNSTABLE	0	8	0.5	12.5	0.1	2.9	0.6	12.6	0.1	2.9	1	13
DUXBURY	3	5	1.0	1.8	0.6	1.0	1.4	2.2	0.8	1.2	67	76
EAST BRIDGEWATE	1	8	0.3	2.8	0.3	2.5	0.5	3.1	0.5	2.7	16	80
EAST BROOKFIELD	0	7	0.1	2.1	0.1	2.1	0.1	2.1	0.1	2.1	1	16
EASTHAM	9	11	0.7	0.9	0.6	0.8	0.9	1.1	0.8	.9	30	35
EASTHAMPTON	38	46	20.4	24.3	7.8	9.3	27.2	31.1	10.4	11.9	595	680
EAST LONGMEADOW	4	9	1.1	2.4	1.1	2.5	1.6	2.9	1.7	3.0	122	223
EASTON	1	8	0.3	2.6	0.3	2.4	0.5	2.8	0.4	2.6	21	123
EDGARTOWN	-0	1	-0.0	0.4	-0.0	0.1	-0.0	0.4	-0.0	.1	-0	4
EGREMONT	-0	2	-0.0	0.3	-0.0	0.4	-0.0	0.3	-0.0	.4	-0	3
ERVING	0	6	0.2	4.6	0.1	2.1	0.2	4.7	0.1	2.1	1	13
ESSEX	2	4	0.8	1.3	0.6	1.0	1.0	1.5	0.8	1.2	12	19
EVERETT	25	27	11.4	12.2	4.3	4.6	14.0	14.8	5.3	5.6	1956	2075
FAIRHAVEN	25	32	21.7	27.1	5.8	7.2	29.3	34.6	7.6	9.2	577	682
FALL RIVER	60	72	29.9	35.1	13.0	15.3	41.0	46.2	17.8	20.1	5162	5821
FALMOUTH	0	2	0.0	0.8	0.0	0.4	0.0	0.8	0.0	.4	4	59
FITCHBURG	56	66	25.9	29.8	10.3	11.9	36.0	39.9	14.3	15.9	2758	3061
FLORIDA	3	10	1.5	5.4	0.9	3.2	2.5	6.4	1.5	3.8	4	11
FOXBOROUGH	1	7	0.5	2.8	0.5	2.4	0.7	3.0	0.6	2.6	35	143
FRAMINGHAM	14	18	4.5	5.8	4.9	6.3	5.7	7.0	6.2	7.6	1825	2240

	FOR OPERATING EXPENDITURES						FOR OPERATING EXPENDITURES AND DEBT SERVICE					
	PERCENTAGE ADDITION		ADDITION PER $1000 ASSESSED VALUATION		ADDITION PER $1000 EQUALIZED VALUATION		ADDITION PER $1000 ASSESSED VALUATION		ADDITION PER $1000 EQUALIZED VALUATION		TOTAL ADDITION (IN $1000 ROUNDED TO NEAREST THOUSAND)	
	MINIMUM	MAXIMUM	MINIMUM	MAXIMUM	MINIMUM	MAXIMUM	MINIMUM	MAXIMUM	MINIMUM	MAXIMUM	MINIMUM	MAXIMUM
FRANKLIN	20	32	12.1	19.0	6.3	9.9	16.9	23.8	8.8	12.4	450	632
FREETOWN	5	11	4.7	10.7	1.5	3.5	6.5	12.5	2.1	4.1	36	69
GARDNER	52	60	22.0	25.3	10.1	11.7	28.4	31.8	13.1	14.6	1034	1157
GAY HEAD	0	1	0.0	0.3	0.0	0.1	0.0	0.3	0.0	.1	0	0
GEORGETOWN	-0	8	-0.0	2.2	-0.1	2.5	-0.0	2.2	-0.0	2.5	-1	50
GILL	2	10	0.7	3.4	0.6	2.7	1.1	3.7	0.8	3.0	5	16
GLOUCESTER	16	22	3.7	4.9	4.2	5.6	4.9	6.1	5.6	6.9	724	904
GOSHEN	2	5	1.5	3.2	0.3	0.8	2.0	3.7	0.5	.9	2	4
GOSNOLD	-0	1	-0.0	0.1	-0.0	0.0	-0.0	0.1	-0.0	.0	-0	0
GRAFTON	8	15	8.4	15.5	2.5	4.5	12.2	19.3	3.5	5.6	149	235
GRANBY	2	10	1.0	6.0	0.7	3.8	1.5	6.4	0.9	4.1	19	81
GRANVILLE	-0	2	-0.0	1.5	-0.0	0.2	-0.0	1.5	-0.0	.2	-0	4
GREAT BARRINGTO	0	3	0.0	0.6	0.0	0.6	0.0	0.6	0.0	.6	1	26
GREENFIELD	1	6	0.2	1.5	0.2	1.4	0.3	1.6	0.3	1.5	27	130
GROTON	5	10	1.8	3.6	1.6	3.2	2.2	4.1	2.0	3.6	49	90
GROVELAND	6	17	3.3	9.2	1.8	5.0	4.7	10.6	2.6	5.8	46	104
HADLEY	1	4	1.0	2.7	0.3	0.8	1.2	3.0	0.4	.9	9	22
HALIFAX	3	8	2.6	6.4	0.9	2.2	3.4	7.2	1.2	2.5	17	37
HAMILTON	0	7	0.4	5.2	0.2	2.3	0.5	5.4	0.2	2.3	7	71
HAMPDEN	2	12	0.6	3.1	0.7	3.7	1.1	3.6	1.2	4.2	18	61
HANCOCK	3	10	0.9	2.5	0.7	2.0	1.3	2.9	1.0	2.4	3	7
HANOVER	3	10	1.1	3.5	1.3	4.1	1.4	3.8	1.7	4.5	62	165
HANSON	3	11	2.8	9.7	0.9	3.3	4.5	11.4	1.5	3.8	36	90
HARDWICK	22	32	23.9	33.2	8.3	11.6	32.2	41.6	11.2	14.5	79	102
HARVARD	6	10	5.2	8.8	2.1	3.6	7.0	10.6	2.8	4.3	43	65
HARWICH	7	9	0.8	1.0	1.0	1.2	0.9	1.1	1.2	1.4	76	91
HATFIELD	2	6	0.4	1.3	0.4	1.4	0.5	1.4	0.5	1.5	8	23
HAVERHILL	25	32	14.4	18.0	6.5	8.1	19.3	22.9	8.7	10.3	1621	1924
HAWLEY	-0	3	-0.1	1.9	-0.0	1.2	-0.1	1.9	-0.0	1.2	-0	1
HEATH	0	6	0.0	4.8	0.0	1.9	0.0	4.8	0.0	1.9	0	4
HINGHAM	8	13	2.4	3.9	2.3	3.7	3.2	4.7	3.1	4.5	336	495
HINSDALE	4	11	1.5	3.7	1.6	4.1	2.2	4.4	2.4	4.9	14	29
HOLBROOK	21	30	7.0	9.7	7.1	9.8	9.2	11.8	9.3	12.0	438	565
HOLDEN	4	9	1.0	2.6	1.1	2.6	1.5	3.0	1.5	3.1	94	190
HOLLAND	1	3	0.7	2.5	0.2	0.6	1.1	2.9	0.3	.7	2	6
HOLLISTON	4	11	3.5	9.0	1.4	3.8	5.1	10.7	2.1	4.5	96	201
HOLYOKE	36	44	14.1	17.0	7.7	9.3	19.9	22.8	10.8	12.4	2225	2550
HOPEDALE	1	3	0.4	1.1	0.3	1.0	0.5	1.3	0.4	1.1	11	30
HOPKINTON	4	10	1.1	3.0	1.2	3.2	1.6	3.5	1.7	3.8	46	100
HUBBARDSTON	0	6	0.7	8.6	0.2	2.3	0.9	8.8	0.2	2.4	1	13
HUDSON	26	38	17.5	24.5	5.2	7.3	28.9	35.9	8.7	10.8	477	593
HULL	2	7	0.3	2.4	0.6	2.0	1.1	2.7	0.9	2.2	50	124
HUNTINGTON	0	7	0.0	6.7	0.0	2.5	0.0	6.7	0.0	2.5	0	15
IPSWICH	10	15	2.2	3.3	2.4	3.5	2.9	3.9	3.1	4.2	166	226
KINGSTON	7	11	4.4	6.7	2.0	3.0	5.5	7.8	2.5	3.5	70	100
LAKEVILLE	2	7	0.4	1.9	0.5	2.0	0.6	2.1	0.7	2.2	13	42
LANCASTER	4	11	0.9	2.6	1.2	3.5	1.2	2.9	1.6	4.0	27	65
LANESBOROUGH	4	10	1.5	3.7	1.3	3.4	2.1	4.3	1.8	3.8	27	56
LAWRENCE	64	73	27.8	31.6	11.4	12.9	39.7	43.5	16.2	17.7	982	4364
LEE	15	24	3.5	5.3	3.6	5.4	5.2	6.9	5.3	7.1	155	207

TABLE 13: CONTINUED

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	FOR OPERATING EXPENDITURES						FOR OPERATING EXPENDITURES AND DEBT SERVICE					
	PERCENTAGE ADDITION		ADDITION PER $1000 ASSESSED VALUATION		ADDITION PER $1000 EQUALIZED VALUATION		ADDITION PER $1000 ASSESSED VALUATION		ADDITION PER $1000 EQUALIZED VALUATION		TOTAL ADDITION (IN $1000 ROUNDED TO NEAREST THOUSAND)	
	MINIMUM	MAXIMUM	MINIMUM	MAXIMUM	MINIMUM	MAXIMUM	MINIMUM	MAXIMUM	MINIMUM	MAXIMUM	MINIMUM	MAXIMUM
LEICESTER	20	29	13.1	18.6	6.1	8.6	18.7	24.2	8.6	11.2	281	363
LENOX	2	6	0.6	1.3	0.5	1.3	1.0	1.7	0.9	1.7	29	50
LEOMINSTER	38	47	6.7	8.2	7.1	8.7	9.7	11.2	10.3	11.9	1373	1585
LEVERETT	-0	2	-0.1	2.5	-0.0	0.9	-0.1	2.5	-0.0	.9	-0	6
LEXINGTON	2	6	0.7	2.2	0.7	2.3	0.9	2.4	0.9	2.5	172	469
LEYDEN	-0	9	-0.3	8.5	-0.1	2.6	-0.3	8.5	-0.1	2.6	-0	4
LINCOLN	2	4	0.8	1.4	0.7	1.2	1.0	1.5	0.8	1.3	39	61
LITTLETON	0	4	0.1	1.5	0.1	1.4	0.1	1.6	0.1	1.4	3	50
LONGMEADOW	6	8	2.1	2.7	2.0	2.6	2.6	3.3	2.5	3.1	269	336
LOWELL	55	66	29.0	34.1	13.3	15.7	39.0	44.2	17.9	20.3	5598	6340
LUDLOW	14	25	3.6	6.2	3.4	5.8	5.6	8.1	5.2	7.6	353	514
LUNENBURG	3	9	2.3	8.1	0.8	3.0	3.2	8.9	1.2	3.1	40	113
LYNN	26	32	17.7	21.4	5.9	7.1	24.2	27.9	8.1	9.3	3513	4047
LYNNFIELD	9	12	2.3	3.2	2.6	3.5	3.0	3.9	3.3	4.2	229	294
MALDEN	21	29	9.9	13.1	5.2	6.9	14.0	17.2	7.4	9.0	1508	1856
MANCHESTER	5	7	0.9	1.2	0.9	1.3	1.1	1.4	1.2	1.5	57	72
MANSFIELD	3	10	1.2	3.9	1.1	3.4	1.8	4.5	1.6	3.9	59	142
MARBLEHEAD	15	17	7.5	8.6	2.8	3.3	9.7	10.8	3.7	4.1	563	627
MARION	2	4	0.5	0.9	0.4	0.7	0.6	1.0	0.5	.8	17	28
MARLBOROUGH	23	34	14.8	21.0	5.1	7.2	22.6	28.8	7.7	9.8	773	985
MARSHFIELD	2	5	0.5	1.5	0.5	1.7	0.6	1.6	0.7	1.8	51	135
MASHPEE	-0	2	-0.0	0.5	-0.0	0.1	-0.0	0.5	-0.0	.1	-0	3
MATTAPOISETT	5	8	1.3	1.8	1.2	1.7	1.9	2.5	1.7	2.3	51	66
MAYNARD	11	15	3.1	4.4	3.0	4.2	4.0	5.3	3.8	5.0	173	230
MEDFIELD	2	9	0.8	3.0	0.8	3.2	1.1	3.4	1.2	3.5	43	128
MEDFORD	33	41	17.7	21.8	8.9	10.9	23.7	27.8	11.9	14.0	2860	3354
MEDWAY	1	11	0.2	3.0	0.3	3.3	0.4	3.2	0.5	3.5	14	101
MELROSE	11	16	8.4	12.1	2.8	4.1	11.2	14.9	3.8	5.0	658	874
MENDON	2	8	0.7	2.4	0.6	2.3	1.0	2.8	1.0	2.7	11	31
MERRIMAC	0	11	0.1	3.6	0.1	3.2	0.2	3.7	0.2	3.3	2	43
METHUEN	50	59	31.7	36.8	10.4	12.0	44.3	49.4	14.5	16.2	1979	2206
MIDDLEBOROUGH	4	11	1.5	3.9	1.3	3.3	2.2	4.5	1.8	3.8	85	180
MIDDLEFIELD	0	3	0.0	1.0	0.0	0.6	0.0	1.0	0.0	.5	0	2
MIDDLETON	1	7	0.3	3.3	0.3	3.2	0.5	3.4	0.5	3.4	8	55
MILFORD	32	40	17.8	21.7	5.6	6.8	26.1	30.0	8.2	9.4	612	703
MILLBURY	15	26	13.0	21.9	3.6	6.1	20.6	29.6	5.7	8.2	233	334
MILLIS	4	11	1.0	2.8	0.9	2.6	1.5	3.3	1.4	3.0	41	90
MILLVILLE	16	27	19.4	32.2	4.6	7.6	31.0	43.8	7.3	10.3	40	57
MILTON	55	57	28.2	29.3	8.5	8.9	35.8	37.0	10.8	11.2	2327	2404
MONROE	12	14	5.8	6.5	3.2	3.6	7.5	8.1	4.2	4.5	6	7
MONSON	2	8	0.5	1.9	0.5	1.9	0.7	2.1	0.7	2.1	17	54
MONTAGUE	5	12	1.4	3.5	1.2	3.0	2.0	4.0	1.7	3.4	63	130
MONTEREY	0	2	0.0	1.1	0.0	0.4	0.0	1.1	0.0	.4	0	2
MONTGOMERY	3	12	0.4	1.7	0.4	1.7	0.7	2.0	0.6	1.9	1	4
MOUNT WASHINGTO	0	2	0.0	0.3	0.0	0.1	0.0	0.3	0.0	.1	0	0
NAHANT	14	19	5.0	6.6	3.6	4.7	6.9	8.5	4.9	6.1	103	127
NANTUCKET	1	3	0.2	0.8	0.1	0.2	0.3	0.9	0.1	.3	6	17
NATICK	8	12	2.6	3.9	2.2	3.2	3.5	4.7	2.9	3.9	597	806
NEEDHAM	16	18	3.4	3.8	3.4	3.7	4.3	4.7	4.2	4.6	1182	1292
NEW ASHFORD	9	11	2.6	3.1	3.0	3.5	3.1	3.6	3.6	4.1	5	6

TABLE 13: CONTINUED

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	FOR OPERATING EXPENDITURES						FOR OPERATING EXPENDITURES AND DEBT SERVICE					
	PERCENTAGE ADDITION		ADDITION PER $1000 ASSESSED VALUATION		ADDITION PER $1000 EQUALIZED VALUATION		ADDITION PER $1000 ASSESSED VALUATION		ADDITION PER $1000 EQUALIZED VALUATION		TOTAL ADDITION (IN $1000 ROUNDED TO NEAREST THOUSAND)	
	MINIMUM	MAXIMUM	MINIMUM	MAXIMUM	MINIMUM	MAXIMUM	MINIMUM	MAXIMUM	MINIMUM	MAXIMUM	MINIMUM	MAXIMUM
NEW BEDFORD	35	47	14.0	18.3	7.1	9.3	21.2	25.5	10.8	13.0	3416	4112
NEW BRAINTREE	4	11	1.2	3.2	1.3	3.4	1.7	3.7	1.8	3.9	4	9
NEWBURY	1	7	1.3	7.4	0.4	2.4	1.6	7.8	0.5	2.5	9	42
NEWBURYPORT	8	15	3.3	6.3	1.6	3.1	5.1	8.1	2.5	4.0	159	253
NEW MARLBOROUGH	-0	2	-0.0	0.5	-0.0	0.3	-0.0	0.5	-0.0	.3	-0	4
NEW SALEM	-0	6	-0.2	6.9	-0.1	2.6	-0.2	6.9	-0.1	2.6	-0	5
NEWTON	2	4	1.3	2.1	0.6	1.0	1.6	2.4	0.8	1.2	534	786
NORFOLK	1	3	0.3	1.1	0.4	1.2	0.4	1.2	0.5	1.3	8	22
NORTH ADAMS	30	39	7.9	10.0	7.5	9.5	11.1	13.2	10.5	12.5	799	951
NORTHAMPTON	18	23	12.4	15.8	4.6	5.8	16.5	19.9	6.0	7.3	749	903
NORTH ANDOVER	29	32	17.3	19.0	5.0	5.5	21.9	23.6	6.4	6.9	599	645
NORTH ATTLEBORO	31	39	14.9	18.7	5.8	7.3	21.0	24.8	8.2	9.7	632	749
NORTHBOROUGH	2	9	1.1	4.2	1.1	4.2	1.6	4.7	1.6	4.7	60	178
NORTHBRIDGE	32	39	28.1	34.3	6.5	8.0	39.4	45.6	9.2	10.6	440	510
NORTH BROOKFIEL	32	43	5.8	7.8	5.8	7.9	8.9	10.9	9.0	11.0	134	165
NORTHFIELD	1	6	0.2	2.1	0.2	1.7	0.3	2.2	0.3	1.8	3	22
NORTH READING	1	7	0.2	2.3	0.2	2.2	0.3	2.4	0.3	2.3	14	121
NORTON	2	9	0.8	3.4	0.8	3.2	1.2	3.8	1.2	3.6	30	93
NORWELL	3	9	0.9	2.5	1.0	2.8	1.3	2.9	1.4	3.2	54	123
NORWOOD	24	30	12.9	16.0	5.4	6.7	17.7	20.8	7.5	8.8	1240	1457
OAK BLUFFS	-0	2	-0.0	0.4	-0.0	0.2	-0.0	0.4	-0.0	.2	-0	4
OAKHAM	-0	4	-0.3	10.1	-0.1	2.1	-0.3	10.1	-0.1	2.1	-0	6
ORANGE	0	8	0.1	4.7	0.1	3.2	0.1	4.8	0.1	3.3	2	59
ORLEANS	8	10	0.9	1.1	0.8	1.0	1.1	1.3	1.0	1.1	49	58
OTIS	0	2	0.0	0.6	0.0	0.3	0.0	0.6	0.0	.3	0	2
OXFORD	6	15	3.7	9.8	2.0	5.3	6.1	12.2	3.3	6.6	106	212
PALMER	13	15	11.6	13.9	2.5	2.9	15.7	18.0	3.3	3.8	217	248
PAXTON	5	12	3.5	8.1	1.5	3.5	5.4	10.0	2.3	4.3	33	61
PEABODY	17	23	13.9	18.9	5.2	7.0	19.0	24.1	7.1	9.0	1489	1882
PELHAM	-0	2	-0.1	2.1	-0.0	0.5	-0.1	2.1	-0.0	.5	-0	3
PEMBROKE	2	10	0.8	3.0	0.7	2.8	1.2	3.4	1.1	3.2	41	120
PEPPERELL	2	11	0.7	3.9	0.7	3.5	1.1	4.2	1.0	3.8	18	72
PERU	0	3	0.0	1.2	0.0	0.4	0.0	1.2	0.0	.4	0	1
PETERSHAM	4	8	1.5	3.4	1.3	3.0	2.1	4.0	1.8	3.5	9	18
PHILLIPSTON	-0	9	-0.2	7.5	-0.1	2.4	-0.2	7.5	-0.1	2.4	-0	8
PITTSFIELD	22	28	5.9	7.2	4.8	5.8	7.9	9.2	6.5	7.5	2151	2498
PLAINFIELD	-0	2	-0.0	1.3	-0.0	0.3	-0.0	1.3	-0.0	.3	-0	1
PLAINVILLE	14	21	15.1	22.4	4.2	6.3	20.0	27.3	5.6	7.6	123	168
PLYMOUTH	9	11	4.6	5.7	1.6	2.0	6.3	7.3	2.2	2.5	288	335
PLYMPTON	2	9	0.6	2.7	0.6	3.0	0.8	2.9	0.9	3.2	4	16
PRINCETON	3	10	2.3	9.0	0.8	3.1	3.8	10.5	1.3	3.6	9	24
PROVINCETOWN	12	14	3.5	4.1	1.3	1.5	4.4	5.1	1.6	1.9	64	73
QUINCY	18	20	10.8	12.1	3.7	4.2	14.0	15.3	4.8	5.3	2689	2938
RANDOLPH	11	19	3.3	5.9	3.3	5.9	4.9	7.5	4.9	7.5	485	738
RAYNHAM	3	10	2.5	8.4	1.1	3.6	3.9	9.7	1.6	4.2	41	102
READING	16	22	3.6	4.9	3.9	5.3	5.0	6.2	5.3	6.7	641	805
REHOBOTH	1	7	0.2	2.1	0.2	2.3	0.3	2.2	0.3	2.4	7	57
REVERE	16	20	9.5	12.1	3.9	5.0	12.7	15.4	5.3	6.4	1055	1274
RICHMOND	1	8	0.5	5.6	0.2	2.6	0.9	6.0	0.4	2.7	2	12
ROCHESTER	0	4	0.2	1.3	0.1	1.1	0.2	1.3	0.2	1.1	2	12

	FOR OPERATING EXPENDITURES						FOR OPERATING EXPENDITURES AND DEBT SERVICE					
	PERCENTAGE ADDITION		ADDITION PER $1000 ASSESSED VALUATION		ADDITION PER $1000 EQUALIZED VALUATION		ADDITION PER $1000 ASSESSED VALUATION		ADDITION PER $1000 EQUALIZED VALUATION		TOTAL ADDITION (IN $1000 ROUNDED TO NEAREST THOUSAND)	
	MINIMUM	MAXIMUM	MINIMUM	MAXIMUM	MINIMUM	MAXIMUM	MINIMUM	MAXIMUM	MINIMUM	MAXIMUM	MINIMUM	MAXIMUM
ROCKLAND	15	25	4.2	6.9	4.4	7.1	6.2	8.6	6.4	9.1	383	543
ROCKPORT	4	6	0.5	0.7	0.5	0.8	0.7	0.9	0.7	1.0	34	48
ROWE	0	1	0.0	0.1	0.0	0.1	0.0	0.1	0.0	.1	0	1
ROWLEY	3	10	1.2	3.6	1.1	3.3	1.5	3.9	1.4	3.5	16	43
ROYALSTON	-0	7	-0.2	5.6	-0.1	1.8	-0.2	5.8	-0.1	1.8	-0	6
RUSSELL	4	9	4.4	7.3	1.3	2.2	5.8	8.6	1.8	2.6	18	25
RUTLAND	2	8	1.0	3.4	0.7	2.5	1.5	3.9	1.1	2.9	14	36
SALEM	49	55	19.8	21.9	9.5	10.5	25.7	27.8	12.3	13.4	2465	2671
SALISBURY	0	4	0.4	3.2	0.1	0.9	0.6	3.4	0.2	1.0	4	24
SANDISFIELD	0	2	0.0	1.0	0.0	0.5	0.0	1.0	0.0	.5	0	2
SANDWICH	0	2	0.0	0.3	0.0	0.3	0.0	0.3	0.0	.3	1	10
SAUGUS	2	7	1.7	5.7	0.6	2.1	2.4	6.4	0.9	2.3	107	264
SAVOY	20	25	7.9	9.5	8.3	9.9	9.3	10.8	9.7	11.3	14	15
SCITUATE	3	8	1.1	2.4	1.0	2.2	1.6	2.9	1.4	2.6	152	276
SEEKONK	2	6	1.1	3.9	0.6	2.2	1.7	4.5	0.9	2.5	50	129
SHARON	1	7	0.3	2.3	0.3	2.4	0.4	2.5	0.4	2.5	27	150
SHEFFIELD	-0	4	-0.1	3.2	-0.0	1.3	-0.1	3.2	-0.0	1.3	-0	15
SHELBURNE	-0	4	-0.1	3.7	-0.0	1.1	-0.1	3.7	-0.0	1.1	-0	11
SHERBORN	2	4	0.5	1.0	0.5	1.0	0.7	1.2	0.6	1.1	14	25
SHIRLEY	19	31	18.5	29.4	7.8	12.4	25.5	36.4	10.8	15.4	92	131
SHREWSBURY	15	22	4.2	6.0	4.6	6.6	5.7	7.6	6.3	8.2	514	676
SHUTESBURY	1	3	0.7	1.6	0.4	0.9	0.8	1.7	0.4	.9	1	3
SOMERSET	17	20	6.0	6.9	1.8	2.1	8.3	9.2	2.5	2.8	495	550
SOMERVILLE	49	59	24.7	29.2	11.2	13.3	34.6	39.2	15.7	17.8	4742	5368
SOUTHAMPTON	2	9	1.8	7.0	0.7	2.7	2.6	7.8	1.0	3.0	12	36
SOUTHBOROUGH	4	8	1.3	3.0	1.6	3.5	1.7	3.4	2.1	4.0	52	100
SOUTHBRIDGE	44	51	28.4	32.8	8.6	9.9	39.0	43.4	11.8	13.2	870	967
SOUTH HADLEY	16	23	10.4	14.9	4.8	6.9	13.7	18.2	6.3	8.4	411	545
SOUTHWICK	1	7	0.3	2.6	0.3	2.3	0.5	2.7	0.4	2.4	12	68
SPENCER	24	35	24.7	34.8	5.2	7.2	33.7	43.7	7.0	9.1	235	305
SPRINGFIELD	29	37	8.4	10.7	7.2	9.2	11.8	14.1	10.1	12.1	6760	8066
STERLING	2	8	3.0	10.5	0.9	3.0	4.0	11.5	1.1	3.3	21	59
STOCKBRIDGE	-0	2	-0.0	0.4	-0.0	0.3	-0.0	0.4	-0.0	.3	-0	7
STONEHAM	15	21	9.9	13.0	3.5	4.6	13.1	16.3	4.7	5.8	543	674
STOUGHTON	7	15	6.0	12.4	2.4	5.1	8.6	15.0	3.5	6.1	281	490
STOW	3	5	0.8	1.6	0.8	1.6	1.0	1.8	1.0	1.8	22	38
STURBRIDGE	8	12	1.9	2.9	2.2	3.4	2.6	3.7	3.1	4.3	74	103
SUDBURY	1	6	1.1	5.1	0.4	1.8	1.5	5.5	0.5	1.9	44	161
SUNDERLAND	-0	4	-0.0	1.3	-0.0	1.2	-0.0	1.3	-0.0	1.2	-0	9
SUTTON	6	14	4.0	8.3	2.2	4.7	5.7	10.1	3.2	5.6	51	90
SWAMPSCOTT	17	18	4.7	5.1	3.9	4.2	5.6	6.0	4.6	5.0	575	617
SWANSEA	20	26	19.5	25.7	4.0	5.2	28.4	34.6	5.7	7.0	345	420
TAUNTON	45	57	23.5	28.7	9.4	11.5	34.5	39.7	13.8	15.9	1946	2239
TEMPLETON	1	10	0.2	3.7	0.2	3.6	0.4	3.8	0.3	3.7	6	60
TEWKSBURY	9	29	8.8	19.4	2.8	6.1	12.7	23.4	4.0	7.4	301	555
TISBURY	0	2	0.1	1.1	0.0	0.3	0.1	1.2	0.0	.3	1	9
TOLLAND	0	2	0.0	0.7	0.0	0.2	0.0	0.7	0.0	.2	0	1
TOPSFIELD	1	6	0.4	2.6	0.3	1.8	0.6	2.8	0.4	1.9	14	61
TOWNSEND	1	8	0.5	3.7	0.4	3.3	0.7	4.0	0.7	3.5	10	53
TRURO	-0	1	-0.0	0.3	-0.0	0.1	-0.0	0.3	-0.0	.1	-0	2

POOR ORIGINAL COPY - BEST AVAILABLE AT TIME FILMED

TABLE 13: CONTINUED

	FOR OPERATING EXPENDITURES						FOR OPERATING EXPENDITURES AND DEBT SERVICE					
	PERCENTAGE ADDITION		ADDITION PER $1000 ASSESSED VALUATION		ADDITION PER $1000 EQUALIZED VALUATION		ADDITION PER $1000 ASSESSED VALUATION		ADDITION PER $1000 EQUALIZED VALUATION		TOTAL ADDITION (IN $1000 ROUNDED TO NEAREST THOUSAND)	
	MINIMUM	MAXIMUM	MINIMUM	MAXIMUM	MINIMUM	MAXIMUM	MINIMUM	MAXIMUM	MINIMUM	MAXIMUM	MINIMUM	MAXIMUM
TYNGSBOROUGH	9	12	10.3	21.4	2.3	4.6	13.6	24.2	2.9	5.2	47	83
TYRINGHAM	-0	1	-0.0	0.4	-0.0	0.2	-0.0	0.4	-0.0	.2	-0	1
UPTON	3	10	1.2	3.6	1.1	3.4	1.9	4.2	1.7	4.0	23	52
UXBRIDGE	33	41	29.0	35.9	7.2	9.0	40.6	47.8	10.2	11.9	357	418
WAKEFIELD	7	10	2.7	4.1	1.2	1.8	3.9	5.3	1.7	2.3	275	375
WALES	0	4	0.0	1.4	0.0	1.1	0.0	1.4	0.0	1.1	0	5
WALPOLE	5	9	4.2	7.4	1.6	2.9	5.3	8.6	2.1	3.3	223	357
WALTHAM	24	26	12.4	13.5	5.3	5.7	15.8	16.9	6.7	7.2	2384	2545
WARE	31	36	16.2	19.0	5.4	6.4	22.1	24.9	7.4	8.3	266	300
WAREHAM	2	4	0.9	2.1	0.3	0.7	1.4	2.6	0.5	.9	39	73
WARREN	23	31	5.0	6.6	4.9	6.5	7.2	8.8	7.1	8.6	106	130
WARWICK	0	3	0.0	2.9	0.0	0.8	0.0	2.9	0.0	.8	0	2
WASHINGTON	0	8	0.0	1.9	0.0	2.9	0.0	1.9	0.0	2.9	0	3
WATERTOWN	21	23	11.2	12.3	4.0	4.4	14.5	15.6	5.2	5.6	1285	1385
WAYLAND	2	5	1.4	4.1	0.5	1.5	1.9	4.6	0.7	1.6	63	155
WEBSTER	59	64	21.7	23.7	8.0	8.8	30.5	32.5	11.3	12.0	783	834
WELLESLEY	9	11	2.2	2.5	2.2	2.5	2.7	3.0	2.6	3.0	682	773
WELLFLEET	1	3	0.1	0.2	0.1	0.2	0.1	0.3	0.1	.2	3	8
WENDELL	4	9	5.6	11.9	2.2	4.8	6.5	12.8	2.6	5.1	4	8
WENHAM	4	7	2.5	4.0	1.0	1.6	3.6	5.0	1.4	2.0	34	47
WESTBOROUGH	3	8	1.7	5.1	0.7	1.9	2.8	6.1	1.1	2.3	55	122
WEST BOYLSTON	5	11	1.7	3.9	1.7	3.8	2.4	4.6	2.4	4.5	72	135
WEST BRIDGEWATE	1	8	0.4	2.6	0.4	2.5	0.6	2.8	0.6	2.7	16	72
WEST BROOKFIELD	2	5	0.5	1.3	0.5	1.3	0.7	1.5	0.7	1.5	9	19
WESTFIELD	14	21	4.1	5.8	3.7	5.3	5.8	7.6	5.3	6.9	724	943
WESTFORD	3	9	1.0	2.8	1.0	2.7	1.4	3.2	1.3	3.1	60	139
WESTHAMPTON	3	6	0.9	1.8	0.7	1.5	1.2	2.2	1.0	1.7	5	9
WESTMINSTER	2	8	0.6	2.7	0.6	2.8	0.8	3.0	0.8	3.1	16	57
WEST NEWBURY	-0	6	-0.1	1.7	-0.1	1.6	-0.1	1.7	-0.0	1.6	-1	17
WESTON	1	3	0.4	0.8	0.4	0.8	0.5	0.8	0.5	.9	44	83
WESTPORT	29	34	18.2	20.8	6.2	7.0	24.3	26.9	8.2	9.1	395	437
WEST SPRINGFIEL	16	19	5.6	6.5	2.6	3.0	7.3	8.2	3.4	3.8	743	835
WEST STOCKBRIDG	4	8	1.0	2.4	0.9	2.1	1.6	2.9	1.4	2.6	10	19
WEST TISBURY	-0	1	-0.0	0.4	-0.0	0.1	-0.0	0.4	-0.0	.1	-0	1
WESTWOOD	-0	3	-0.1	2.4	-0.0	0.9	-0.1	2.4	-0.0	.9	-3	81
WEYMOUTH	16	20	7.9	9.8	3.4	4.2	10.9	12.8	4.7	5.5	1592	1873
WHATELY	1	3	0.7	3.3	0.2	1.0	1.0	3.6	0.3	1.1	2	7
WHITMAN	3	9	3.1	10.5	0.8	2.8	5.0	12.4	1.3	3.3	69	173
WILBRAHAM	5	9	1.3	2.5	1.4	2.6	1.9	3.1	2.0	3.2	124	203
WILLIAMSBURG	1	8	0.6	3.6	0.4	2.9	0.8	3.9	0.7	3.1	6	28
WILLIAMSTOWN	2	5	0.8	1.8	0.6	1.5	1.0	2.0	0.8	1.7	39	77
WILMINGTON	0	6	0.1	1.5	0.1	1.7	0.1	1.6	0.1	1.8	13	153
WINCHENDON	1	11	0.5	5.8	0.3	3.5	0.8	6.1	0.5	3.7	10	78
WINCHESTER	12	14	5.3	6.1	2.8	3.3	6.7	7.5	3.6	4.0	627	703
WINDSOR	3	5	0.6	0.9	0.7	1.2	0.7	1.1	0.9	1.4	3	4
WINTHROP	26	32	7.1	8.7	5.8	7.1	9.7	11.3	7.9	9.2	711	831
WOBURN	12	19	6.5	9.8	3.2	4.8	9.2	12.4	4.6	6.1	797	1075
WORCESTER	29	38	13.9	18.1	9.3	12.1	19.0	23.2	12.7	15.5	7368	8995
WORTHINGTON	-0	2	-0.0	0.6	-0.0	0.6	-0.0	0.6	-0.0	.6	-0	3
WRENTHAM	3	8	0.9	2.4	0.9	2.3	1.2	2.7	1.2	2.6	32	70
YARMOUTH *	1	2	0.2	0.8	0.1	0.3	0.3	0.9	0.1	.3	12	36

* Percentages to the nearest whole percent. Addition per $1000 to the nearest 1/10 of a dollar.

ADDITIONAL PUPIL ENROLLMENTS OCCASIONED BY TRANSFER OF CATHOLIC SCHOOL CHILDREN AT THE END OF THE TRANSFER SEQUENCE *

	CUMULATIVE ADDITION OF PUPILS IN ELEMENTARY GRADES	CUMULATIVE ADDITION OF PUPILS IN SECONDARY GRADES	CUMULATIVE PERCENTAGE ADDITION IN PUPILS
ABINGTON	510	51	22
ACTON	5	16	1
ACUSHNET	604	109	58
ADAMS	668	123	39
AGAWAM	174	101	6
ALFORD	0	0	0
AMESBURY	786	49	50
AMHERST	11	8	1
ANDOVER	622	81	14
ARLINGTON	93	217	3
ASHBURNHAM	0	0	0
ASHBY	5	8	2
ASHFIELD	0	0	0
ASHLAND	123	94	9
ATHOL	0	16	1
ATTLEBORO	611	293	14
AUBURN	87	84	4
AVON	19	76	7
AYER	221	15	7
BARNSTABLE	1	13	0
BARRE	3	7	1
BECKET	0	0	0
BEDFORD	41	36	2
BELCHERTOWN	0	0	0
BELLINGHAM	686	5	25
BELMONT	834	111	22
BERKLEY	18	2	4
BERLIN	32	40	14
BERNARDSTON	0	0	0
BEVERLY	1035	219	16
BILLERICA	125	8	2
BLACKSTONE	483	94	52
BLANDFORD	0	3	1
BOLTON	2	0	0
BOSTON	27036	8739	39
BOURNE	29	13	1
BOXBOROUGH	8	0	2
BOXFORD	1	5	1
BOYLSTON	2	9	2
BRAINTREE	1202	865	24
BREWSTER	12	0	4
BRIDGEWATER	7	29	1
BRIMFIELD	5	0	1
BROCKTON	1848	672	15
BROOKFIELD	0	10	2
BROOKLINE	112	57	2
BUCKLAND	0	1	0
BURLINGTON	32	33	1
CAMBRIDGE	2721	730	34
CANTON	25	128	5
CARLISLE	10	3	2
CARVER	5	1	1
CHARLEMONT	0	0	0
CHARLTON	10	7	2
CHATHAM	6	1	1
CHELMSFORD	72	47	2
CHELSEA	1109	232	27
CHESHIRE	30	12	6
CHESTER	0	0	0
CHESTERFIELD	0	0	0
CHICOPEE	3416	551	30
CHILMARK	0	0	0
CLARKSBURG	64	33	23
CLINTON	1031	125	63
COHASSET	0	17	1
COLRAIN	0	0	0
CONCORD	310	82	14
CONWAY	0	0	0
CUMMINGTON	0	0	0
DALTON	284	23	18
DANVERS	824	152	18
DARTMOUTH	314	122	11
DEDHAM	914	219	21
DEERFIELD	6	2	1
DENNIS	26	0	2
DIGHTON	44	26	7
DOUGLAS	2	5	1
DOVER	8	11	2
DRACUT	464	19	12
DUDLEY	226	55	20
DUNSTABLE	1	0	0
DUXBURY	22	26	3
EAST BRIDGEWATE	11	13	1
EAST BROOKFIELD	2	0	0
EASTHAM	36	0	9
EASTHAMPTON	748	58	43
EAST LONGMEADOW	42	89	4
EASTON	0	24	1
EDGARTOWN	0	0	0
EGREMONT	0	0	0
ERVING	1	0	0
ESSEX	7	4	3
EVERETT	1403	379	24
FAIRHAVEN	686	103	28
FALL RIVER	5480	1333	54
FALMOUTH	5	0	0
FITCHBURG	2880	823	57
FLORIDA	0	5	3
FOXBOROUGH	25	12	1
FRAMINGHAM	1332	426	14

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	CUMULATIVE ADDITION OF PUPILS IN ELEMENTARY GRADES	CUMULATIVE ADDITION OF PUPILS IN SECONDARY GRADES	CUMULATIVE PERCENTAGE ADDITION IN PUPILS
FRANKLIN	730	25	20
FREETOWN	36	11	5
GARDNER	1337	0	49
GAY HEAD	0	0	0
GEORGETOWN	0	1	0
GILL	9	0	3
GLOUCESTER	752	136	16
GOSHEN	1	1	2
GOSNOLD	0	0	0
GRAFTON	95	85	8
GRANBY	27	2	2
GRANVILLE	0	0	0
GREAT BARRINGTO	1	0	0
GREENFIELD	2	20	1
GROTON	51	0	5
GROVELAND	36	2	6
HADLEY	8	1	1
HALIFAX	15	5	3
HAMILTON	1	6	0
HAMPDEN	[illegible]	17	2
HANCOCK	[illegible]	0	4
HANOVER	22	29	2
HANSON	23	28	3
HARDWICK	100	10	26
HARVARD	7	28	5
HARWICH	51	2	8
HATFIELD	11	0	2
HAVERHILL	1723	323	27
HAWLEY	0	0	0
HEATH	0	0	0
HINGHAM	324	81	8
HINSDALE	5	11	4
HOLBROOK	553	39	22
HOLDEN	10	81	3
HOLLAND	0	2	1
HOLLISTON	28	76	4
HOLYOKE	2543	612	38
HOPEDALE	0	9	1
HOPKINTON	30	29	4
HUBBARDSTON	0	1	0
HUDSON	645	229	28
HULL	28	32	2
HUNTINGTON	0	0	0
IPSWICH	215	8	11
KINGSTON	61	13	6
LAKEVILLE	4	9	1
LANCASTER	21	12	4
LANESBOROUGH	24	9	4
LAWRENCE	4010	1436	63
LEE	283	2	20

	CUMULATIVE ADDITION OF PUPILS IN ELEMENTARY GRADES	CUMULATIVE ADDITION OF PUPILS IN SECONDARY GRADES	CUMULATIVE PERCENTAGE ADDITION IN PUPILS
LEICESTER	349	70	22
LENOX	41	15	5
LEOMINSTER	1634	436	36
LEVERETT	0	0	0
LEXINGTON	127	42	2
LEYDEN	0	0	0
LINCOLN	16	11	2
LITTLETON	3	2	0
LONGMEADOW	163	86	6
LOWELL	5862	1253	48
LUDLOW	573	70	16
LUNENBURG	37	14	3
LYNN	3691	903	29
LYNNFIELD	204	46	9
MALDEN	1693	450	22
MANCHESTER	27	25	5
MANSFIELD	47	31	3
MARBLEHEAD	603	83	16
MARION	13	6	3
MARLBOROUGH	1040	253	24
MARSHFIELD	33	17	1
MASHPEE	0	0	0
MATTAPOISETT	77	14	10
MAYNARD	176	24	11
MEDFIELD	4	36	2
MEDFORD	2801	711	34
MEDWAY	8	14	1
MELROSE	677	140	11
MENDON	3	10	2
MERRIMAC	7	0	1
METHUEN	2070	607	54
MIDDLEBOROUGH	62	47	4
MIDDLEFIELD	0	0	0
MIDDLETON	10	1	1
MILFORD	774	185	35
MILLBURY	322	90	17
MILLIS	6	34	2
MILLVILLE	8	39	14
MILTON	1633	621	55
MONROE	0	4	13
MONSON	18	7	2
MONTAGUE	97	3	5
MONTEREY	0	0	0
MONTGOMERY	1	1	2
MOUNT WASHINGTO	0	0	0
NAHANT	66	43	14
NANTUCKET	0	5	1
NATICK	505	172	8
NEEDHAM	1040	160	17
NEW ASHFORD	3	1	9

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	CUMULATIVE ADDITION OF PUPILS IN ELEMENTARY GRADES	CUMULATIVE ADDITION OF PUPILS IN SECONDARY GRADES	CUMULATIVE PERCENTAGE ADDITION IN PUPILS
NEW BEDFORD	4400	1217	36
NEW BRAINTREE	5	1	4
NEWBURY	5	1	1
NEWBURYPORT	314	5	10
NEW MARLBOROUGH	0	0	0
NEW SALEM	0	0	0
NEWTON	217	196	2
NORFOLK	0	2	1
NORTH ADAMS	699	311	30
NORTHAMPTON	611	227	18
NORTH ANDOVER	653	45	29
NORTH ATTLEBORO	1050	2	34
NORTHBOROUGH	0	49	2
NORTHBRIDGE	677	37	34
NORTH BROOKFIEL	278	0	34
NORTHFIELD	2	2	1
NORTH READING	0	13	0
NORTON	19	19	2
NORWELL	14	37	3
NORWOOD	1442	257	26
OAK BLUFFS	0	0	0
OAKHAM	0	0	0
ORANGE	0	2	0
ORLEANS	55	0	8
OTIS	0	0	0
OXFORD	42	106	5
PALMER	325	9	15
PAXTON	5	25	4
PEABODY	314	1000	14
PELHAM	0	0	0
PEMBROKE	30	26	2
PEPPERELL	30	2	2
PERU	0	0	0
PETERSHAM	0	7	3
PHILLIPSTON	0	0	0
PITTSFIELD	2183	533	22
PLAINFIELD	0	0	0
PLAINVILLE	140	20	14
PLYMOUTH	122	156	9
PLYMPTON	5	1	2
PRINCETON	1	9	2
PROVINCETOWN	[illegible]	0	14
QUINCY	[illegible]	473	17
RANDOLPH	[illegible]	142	12
RAYNHAM	21	29	3
READING	664	164	17
REHOBOTH	1	7	1
REVERE	753	405	15
RICHMOND	2	1	1
ROCHESTER	1	1	0

	CUMULATIVE ADDITION OF PUPILS IN ELEMENTARY GRADES	CUMULATIVE ADDITION OF PUPILS IN SECONDARY GRADES	CUMULATIVE PERCENTAGE ADDITION IN PUPILS
ROCKLAND	609	53	18
ROCKPORT	12	22	3
ROWE	0	0	0
ROWLEY	20	0	3
ROYALSTON	0	0	0
RUSSELL	2	11	3
RUTLAND	0	14	2
SALEM	2405	449	48
SALISBURY	0	4	0
SANDISFIELD	0	0	0
SANDWICH	0	1	0
SAUGUS	91	41	2
SAVOY	10	1	20
SCITUATE	4	141	3
SEEKONK	3	45	2
SHARON	17	14	1
SHEFFIELD	0	0	0
SHELBURNE	0	0	0
SHERBORN	3	9	1
SHIRLEY	152	6	23
SHREWSBURY	417	183	14
SHUTESBURY	1	0	1
SOMERSET	413	192	18
SOMERVILLE	4693	1591	48
SOUTHAMPTON	16	2	3
SOUTHBOROUGH	16	26	3
SOUTHBRIDGE	969	211	49
SOUTH HADLEY	454	60	15
SOUTHWICK	16	2	1
SPENCER	315	25	19
SPRINGFIELD	6400	2341	28
STERLING	13	6	2
STOCKBRIDGE	0	0	0
STONEHAM	601	60	17
STOUGHTON	344	81	8
STOW	13	4	3
STURBRIDGE	41	40	7
SUDBURY	17	25	1
SUNDERLAND	0	0	0
SUTTON	41	24	7
SWAMPSCOTT	438	53	18
SWANSEA	434	70	22
TAUNTON	[illegible]	652	49
TEMPLETON	[illegible]	4	1
TEWKSBURY	[illegible]	27	9
TISBURY	1	0	0
TOLLAND	[illegible]	0	0
TOPSFIELD	1	12	1
TOWNSEND	[illegible]	3	1
TRURO	[illegible]	0	0

	CUMULATIVE ADDITION OF PUPILS IN ELEMENTARY GRADES	CUMULATIVE ADDITION OF PUPILS IN SECONDARY GRADES	CUMULATIVE PERCENTAGE ADDITION OF PUPILS
TYNGSBOROUGH	25	14	5
TYRINGHAM	0	0	0
UPTON	7	19	3
UXBRIDGE	433	93	35
WAKEFIELD	331	50	8
WALES	0	0	0
WALPOLE	205	47	6
WALTHAM	1597	548	24
WARE	410	9	32
WAREHAM	6	35	2.
WARREN	139	26	24.
WARWICK	0	0	0
WASHINGTON	0	0	0
WATERTOWN	993	367	21
WAYLAND	16	40	2
WEBSTER	1253	35	70
WELLESLEY	519	94	10
WELLFLEET	2	1	1
WENDELL	3	0	4
WENHAM	13	22	4
WESTBOROUGH	2	59	2
WEST BOYLSTON	20	53	4
WEST BRIDGEWATE	6	13	1
WEST BROOKFIELD	0	8	2
WESTFIELD	673	296	14
WESTFORD	57	18	3
WESTHAMPTON	4	2	3
WESTMINSTER	9	3	2
WEST NEWBURY	0	0	0
WESTON	10	21	1
WESTPORT	395	93	31
WEST SPRINGFIEL	1014	0	18
WEST STOCKBRIDG	0	10	3
WEST TISBURY	0	0	0
WESTWOOD	0	0	0
WEYMOUTH	1803	365	17
WHATELY	0	2	1
WHITMAN	9	70	2
WILBRAHAM	55	78	5
WILLIAMSBURG	3	4	1
WILLIAMSTOWN	15	21	2
WILMINGTON	1	13	0
WINCHENDON	0	12	1
WINCHESTER	542	105	13
WINDSOR	4	0	3
WINTHROP	800	154	28
WOBURN	924	219	13
WORCESTER	5371	2957	27
WORTHINGTON	0	0	0
WRENTHAM	34	8	3

	CUMULATIVE ADDITION OF PUPILS IN ELEMENTARY GRADES	CUMULATIVE ADDITION OF PUPILS IN SECONDARY GRADES	CUMULATIVE PERCENTAGE ADDITION OF PUPILS
YARMOUTH	15	0	1
STATE AGGREGATE	161716	46491	19

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*The authors were advised by the Division of Research and Development that some of the private school enrollment figures reported in the Fall Statistical Report (1967) had subsequently been found to be slightly in error in a few instances (e.g., Webster). The total Catholic school enrollment figure for the state as a whole is 1,357 pupils below that reported by the four Diocesan School Offices.

FOOTNOTES

[1] Havinghurst, Robert J. "Social Functions of Catholic Education" in Sheridan, Michael P. and Shaw, Russell (eds.), Catholic Education Today and Tomorrow: Proceedings of the Washington Symposium on Catholic Education. Washington: National Catholic Education Association, 1967, pp. 9-11.

[2] This percentage is an estimate as the enrollment figures came from two separate sources. The figure for nonpublic schools was taken from State Department figures, while the Catholic school figure was supplied by the Diocesan School Offices. The Commonwealth does not differentiate between Catholic nonpublic and other nonpublic schools in calculating enrollment figures, and while this study did derive Catholic figures from State Department records for 1967-68, it did not gather them for 1968-69. Therefore, apart from the analysis and results section, all figures on Catholic school enrollment were furnished by the four Diocesan School Offices.

[3] All of the statistics on Catholic schools were supplied by the four Diocesan School Offices.

[4] For a description of one of these parochial schools, see Fitcher, Joseph H. Parochial School: A Sociological Study. Garden City, New York: Anchor Books, Doubleday & Company, Inc., 1956.

[5] Neuwein, Reginald (ed.), Catholic Schools in Action. Notre Dame, Indiana: University of Notre Dame Press, 1966, pp. 64-67.

[6] Ibid.

[7] For a discussion of the educational effectiveness of Catholic schools, see Greeley, Andrew M. and Rossi, Peter H. The Education of Catholic Americans. Chicago: Aldine Publishing Co., 1966 and O'Neill, Michael "How Good are Catholic Schools?" NCEA Papers, Washington: National Catholic Educational Association, 1968. Also Cogley, John "Catholics and Their Schools" Saturday Review, October 15, 1966.

[8] For a discussion of the relationship between public and Catholic school officials involved in Title I, ESEA programs, see Nuccio, Vincent C. and Walsh, John J. A National Level Evaluation Study of the Impact of Title I of the Elementary and Secondary Education Act of 1965 on the Participation of Nonpublic School Children: Phase I. Chestnut Hill, Massachusetts: Boston College, 1967 (mimeographed). In particular, see pages 260-276.

[9] "Cardinal Reiterates Support for Central Catholic Schools" The Pilot, March 8, 1969, p. 1.

[10] Bartell, Ernest "Efficiency, Equity and the Economics of Catholic Schools" in Sheridan, Michael and Shaw, Russell (eds.), Catholic Education Today and Tomorrow: Proceedings of the Washington Symposium on Catholic Education. Washington: National Catholic Education Association, 1967, p. 45.

[11] *Ibid.*, p. 32.

[12] Erickson, Donald A. "Nonpublic Schools in Michigan" Chapter 8 in Alan, Thomas J. Michigan School Finance Study. Lansing, Michigan: Michigan Department of Education, 1967, p. 85. This chapter in the Michigan School Finance Study is an excellent description of the role of nonpublic education in Michigan.

[13] For a description of these regressive methods of fund raising, see Bartell, *op. cit.*, pp. 33-35.

[14] *Ibid.*, p. 34.

[15] National Catholic Reporter, February 26, 1969, p. 5.

[16] *Ibid.*

[17] National Catholic Reporter, February 12, 1969, p. 3.

[18] The Pilot, *op. cit.*, p. 1.

[19] Bartell, *op. cit.*, p. 26.

[20] The Archdiocese of Indianapolis is currently implementing a model financial plan for Catholic education. The Reverend George Elford, the Superintendent of Schools, writes in "New Directions in Catholic Education" Marriage, Vol. 50, No. 1, January, 1968, that a model financing plan for Catholic education should be:

> (1) Comprehensive so that it includes all of the elements of Catholic education; (2) Flexible so that it is subject to the continuous review and adjustment by boards of education; (3) Equitable in that it provides some sharing between high and low income parishes; (4) Stimulating in that it gives incentives for developing quality educational programs; and (5) Progressive in that it encourages better financial practices such as systematic budgeting with the planning which this requires.

[21] Kavanaugh, Mary "Who Killed Parochial Education?" America, November 16, 1968, p. 472.

[22] The Greeley-Rossi Study and a more recent attitudinal study of over 50,000 Catholics in the Archdiocese of Indianapolis and Louisville and in the Diocese of Evansville, Elford, George Catholic Education Study: Summary Report, Catholic School Office, Diocese of Indianapolis, September, 1968, show that large numbers of Catholics clearly desire the continuance of Catholic elementary and secondary schools.

[23] Greeley-Rossi, op. cit.

[24] Havinghurst, op. cit., p. 3.

[25] Erickson, op. cit., p. 10.

[26] The degree to which Catholic schools differ in Massachusetts from public schools in serving children from homes at the lower socioeconomic levels is unknown. As noted above, Greeley-Rossi found that income data differentiates strongly at the elementary level and much less consistently at the secondary level. However, in Michigan Erickson reports that there is limited selectivity in Catholic elementary schools and much selectivity in Catholic secondary schools. Erickson concludes that "There is some evidence and logic, then, for the view that Michigan's Catholic elementary schools, while more selective than the public schools, have been unusually successful, as compared with the national picture, in serving children from homes at the lower status level." Erickson, op. cit., p. 20.

[27] Freeman, Roger H. School Needs in the Decade Ahead: Financing the Public Schools, Vol. 1, Washington, D.C.: The Institute for Social Science Research, 1958.

[28] Statement of Roger A. Freeman, Stanford, California on S 370 before the Subcommittee on Education of the Committee on Labor and Public Welfare, United States Senate, 89th Congress, First Session, February 4, 1965, pp. 10-11, mimeographed. In part of his address, Freeman was arguing for a federal tax credit for residential property taxes and for tuition paid to nonpublic schools. For a complete discussion of aid to nonpublic schools, see Erickson, op. cit., pp. 51-80 and Appendix to Chapter 8.

[29] The National Catholic Reporter for February 26, 1969 reported that twenty-seven states now provide aid of some sort to private schools, and eleven states including Massachusetts will consider new bills to aid private schools during the current session of the legislature.

[30] The Tablet, January 23, 1969.

[31] The National Catholic Reporter, February 17, 1969.

[32] Pennsylvania's Nonpublic Schools--Financial Report, Public Contribution. Pennsylvania Catholic Conference, Harrisburg, Pennsylvania (undated).

[33] "Education Experts Look at Michigan's Nonpublic Schools: A Report to the Citizens of Michigan on Nonpublic Education" Michigan Association of Nonpublic Schools, Detroit (undated). The Michigan Association of Nonpublic Schools is an association of Michigan Catholic, Missouri Lutheran, Jewish Day and National Union of Christian Schools that is doing extensive lobbying in Michigan on behalf of a nonpublic school aid bill.

[34] Note that a community with no Catholic school enrollments may nevertheless gain or lose reimbursements, and thus pay less or more out of local taxes, as a result of transfers in other communities. A full explanation of this phenomenon is provided under A.2.

[35] Recent changes introduced in the operation of the formula, concerning the treatment of vocational education and of the regional school districts, were not incorporated, but all towns were assumed to have fully operative kindergartens by 1969-70.

[36] Towns with very high or very low "reimbursable expenditures" per pupil are reimbursed on the basis of an "applied" reimbursable expenditure per pupil equal to some fixed percentage of the average reimbursable expenditure per pupil in the state. Towns subject to those limitations get a slightly larger entitlement when a generalized transfer takes place because the average reimbursable expenditure per added pupil is slightly higher than the "base" reimbursable expenditure per pupil.

[37] Since the "reimbursable expenditures" of communities experiencing transfers of children to their public schools increases, their entitlement is also higher. With a fixed amount of state aid, the reimbursed percentage must be reduced, leaving the "constant entitlement" communities (those experiencing no transfer) with a lower reimbursement.

[38] The Supplementary Table shows the median and mean increases occasioned by the transfer of Catholic school enrollments for cities and towns with pupil enrollments in the public schools of 6,000 or more and for all communities in each diocesan system. In all cases the mean figures are higher than the median figures indicating a positively skewed distribution. This can perhaps be seen more clearly in the Diocese of Springfield. The large number of small towns with small Catholic school enrollments produce a relatively small median increase for the diocese. However, while numerically fewer, the large towns have more Catholic school children and, therefore, experience large increases which in turn raise the mean figures for the diocese. The Supplementary Table clearly shows that the larger communities in the Commonwealth benefit most from the existence of the Catholic school systems. If the systems were phased out, one-half of the towns with public school enrollments of 6,000 pupils or more would have to spend $1,621,000 or more by 1978-79 in operating expenditures alone.

SUPPLEMENTARY TABLE

MEDIAN AND MEAN INCREASE BY 1978-79 FOR VARIOUS GROUPINGS OF TOWNS*

	ENROLLMENTS OF 6,000 PUPILS OR MORE (47 COMMUNITIES)		CITIES & TOWNS IN ARCHDIOCESE OF BOSTON (145 COMMUNITIES)		CITIES & TOWNS IN DIOCESE OF WORCESTER (60 COMMUNITIES)		CITIES & TOWNS IN DIOCESE OF FALL RIVER (46 COMMUNITIES)		CITIES & TOWNS IN DIOCESE OF SPRINGFIELD (100 COMMUNITIES)	
	MINIMUM	MAXIMUM	MINIMUM	MAXIMUM	MINIMUM	MAXIMUM	MINIMUM	MAXIMUM	MINIMUM	MAXIMUM
PERCENT ADDITION TO LOCAL TAXES FOR OPERATING EXPENDITURES	20.75 23.49	23.25 29.79	5.37 11.11	11.07 16.80	4.30 13.35	10.5 20.65	2.33 9.35	8.00 13.59	1.11 5.48	6.31 10.28
ADDED LOCAL TAXES FOR OPERATING EXPENDITURE ASSESSED /1000	9.90 11.90	12.20 14.94	2.60 5.82	5.10 8.75	2.30 7.79	7.90 12.37	0.80 4.89	1.80 6.83	0.50 2.24	2.70 4.41
ADDED LOCAL TAXES FOR ALL EXPENDITURES IN 1000 DOLLARS	1621. 2719.29	1924. 2521.19	107. 798.37	230. 748.67	50.5 329.88	98.5 412.42	29.83 329.54	68.5 401.70	2.90 204.87	13.17 256.81
ADDED LOCAL TAXES FOR ALL EXPENDITURES TAX ASSESSED /1000	13.66 16.25	15.30 19.31	3.60 17.90	6.00 10.83	3.20 11.08	8.90 15.67	0.90 6.99	2.20 8.93	0.70 3.09	2.50 5.25

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* The first figure in each column for each variable is the median, the second figure is the mean.